



Mary Taylor, CPA
Auditor of State

County Sheriff's Manual For the State of Ohio

Local Government Services Section



Mary Taylor, CPA

Auditor of State

Dear Ohio Sheriffs,

As Ohio law enforcement, you have many responsibilities. In addition to keeping Ohio citizens safe, you must also properly guard the public funds received by your office and follow correct accounting procedures.

This manual is designed to assist you in conducting the financial affairs of the County Sheriff's Office and has been formatted to allow for easy updating. We hope that you will find it useful as you conduct your official duties.

Additionally, the Ohio Auditor of State's Office, through the Local Government Services Section, stands ready to provide personal consultation on fiscal and procedural matters at your request. You may contact Local Government Services at (800) 345-2519.

Thank you for the work you do in Ohio and I look forward to our continued work together.

Sincerely,

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

County Sheriff's Manual For The State Of Ohio

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Introduction

The purpose of this manual is to address various topics associated with maintaining an adequate accounting system for the Sheriff's office. The manual consists of narratives relating to various accounting topics concerning the Sheriff's accounting system. The Sheriff is responsible for the following funds; the General Fund, Furtherance of Justice Fund, Inmate Fund, Commissary Fund, Prisoner Return Fund, Drug Law Enforcement Fund and Law Enforcement Trust Fund. Examples of these items will be explained in the text of this manual.

Although a Sheriff's office may vary in size, the accounting systems requirements are the same and the systems are very similar in design. The Sheriff is required by Ohio Revised Code Sections 311.01 to 311.23, to maintain various records. These records are open to public search or inspection upon request and certified copies of such are to be made available at a charge of twenty-five cents. Within the Sheriff's accounting cycle some deposits received are paid out within the same month. Other items received, such as inmate money may be held for several months until the inmate is released. The Sheriff's office must be able to identify each item that comprises the fund balances of each of the required and optional funds at any given time.

FUND DESCRIPTIONS

FURTHERANCE OF JUSTICE FUND

Pursuant to Ohio Revised Code §§ 325.12 and 325.071, a County Prosecutor and County Sheriff must be allowed, annually, an amount equal to one-half the officer's salary to provide for expenses that the official incurs in the performance of the official's duties and in the furtherance of justice. This amount is commonly known as the FOJ Fund. This allowance is made upon order of the officer to be paid out of the General Fund in an amount not to exceed one-half of the officer's official salary. The officer may not receive this amount unless the officer gives bond in an amount not less than the officer's official salary. Once bond is given, the officer is entitled to the funds without further approval by the County Commissioners.

Subject to two exceptions discussed below, the dollar amount provided to the FOJ fund is fixed by statute and may not be increased by any means. Donations to the FOJ fund are not permitted nor may additional funding be provided at the request of the County Officer, even with the approval of the County Commissioners. Furthermore, funds may not be transferred into the FOJ fund from another fund, nor may FOJ funds be expended and then reimbursed at a later date except in an emergency situation. The amount equal to one-half the officer's official salary is a not-to-exceed amount and additional funding above the statutory limit will be subject to a finding for adjustment in favor of the proper fund by the Auditor of State.

There are two exceptions to the FOJ amounts noted above. The first is the allowance to County Prosecutors provided by Ohio Revised Code § 325.13. This section allows County Prosecutors to appeal to the Common Pleas Court for an amount not to exceed \$10,000 for the investigation and prosecution of criminal activities if FOJ funds are insufficient. The funds provided under Ohio Revised Code § 325.13 are to be expended in the same manner as those funds provided under Ohio Revised Code § 325.12.

The second exception is the authority of a Court, by statute, to distribute a fine or a portion of a fine by any method or on any term as the Court so chooses. In this situation, a Court may order a fine to be paid into a County Prosecutor's or County Sheriff's FOJ Fund. For this distribution to be permissible, a court order is required.

INMATE FUND and COMMISSARY FUND

The Inmate Fund is a record of all personal property and money the prisoner might have with him/her at the time of arrest or incarceration. All inmates must have a separate ledger card which shows all personal property in his/her possession at the time of arrest or incarceration. The ledger card is updated when the inmate receives money from friends or relatives by crediting the account of the inmate. Whenever an inmate makes a purchase from the commissary, the inmate's account must be debited. When the inmate is released, he/she is to sign a statement that he/she has received all personal items and the balance of any cash that was brought in, less any money spent at the commissary or disbursed by his/her approval.

The Commissary Fund is for the operation of the commissary. Pursuant to Ohio Revised Code § 341.25, a Sheriff may establish a commissary from which anyone incarcerated in the jail may make purchases. The commissary is required to provide for the distribution of hygiene articles and writing materials to indigent inmates.

FUND DESCRIPTIONS (continued)

Once a commissary is established, the management of the fund is strictly controlled in accordance with procedures adopted by the Auditor of State. Ohio Revised Code § 341.25(B). An account must be maintained reflecting all receipts and expenditures incurred in the regular operation of the commissary.

Commissary fund revenues in excess of operating costs and reserve are considered profits. With respect to the expenditure of those revenues, the statute states: all profits from the commissary fund shall be used to purchase supplies and equipment, and to provide life skills training and education or treatment services, or both, for the benefit of persons incarcerated in the jail, and to pay salary and benefits for employees of the sheriff who work in or are employed for the purpose of providing service to the commissary. The sheriff shall adopt rules for the operation of any commissary fund the sheriff establishes.

Even though the Inmate Fund and the Commissary Fund go hand in hand, they should have separate checking accounts.

PRISONER RETURN FUND

Pursuant to Ohio Revised Code § 325.07, the Board of County Commissioners may authorize an advance, not exceeding fifty percent of his/her annual salary, from appropriations made to him by the board for pursuing prisoners within or without the State or for transporting the prisoners to correctional institutions, or both, from which sum of money so advanced the necessary expenses for the transportation or pursuance may be paid by the Sheriff. The County Auditor shall draw his warrant upon the County Treasurer, in favor of the Sheriff, as authorized by the Board.

Each sheriff shall file under oath a monthly report containing a full, accurate, and itemized account of all his actual and necessary expenses, including telephone tolls and any other transportation expense mentioned in this section, before the expense is allowed by the board. The statement shall show the number of the case, the court in which the service was rendered, and the point from which a transportation vehicle was used. Upon filing the report, the board shall restore to the fund the amount expended and disbursed by the Sheriff, as approved and allowed by the board. Any unexpected balance remaining in the fund at the end of each succeeding fiscal year shall be returned to the County treasury.

DRUG LAW ENFORCEMENT FUND (MANDATED DRUG FINE FUND)

Mandatory fines imposed pursuant to Ohio Revised Code § 2925.03 are required to be paid into a fund to subsidize the County's law enforcement efforts that pertain to drug offenses. Money received under this section is subject to the appropriation, budget, purchase order, certification, voucher, warrant or check writing and any other accounting controls which all other public money is subject to. Because money collected in this fund is used in undercover law enforcement efforts, it is recommended that the County appropriate an amount of money in the Drug Law Enforcement Fund to be used in accordance with the guidelines established for Furtherance of Justice money. Money can be made available on a voucher or purchase order, with a warrant or check, payable to the responsible officials, which they in turn could convert to cash to be used in drug related law enforcement efforts under the Furtherance of Justice guidelines.

FUND DESCRIPTIONS (continued)

LAW ENFORCEMENT TRUST FUND

Pursuant to Ohio Revised Code § 2981.13, a law enforcement trust fund must be established by each County Sheriff to receive proceeds from the sale of forfeited property and contraband seized during law enforcement activities. Any County Sheriff who receives proceeds or forfeited moneys pursuant to this section during any calendar year is required to file a report with the County Auditor verifying that the proceeds and forfeited moneys were expended by the Sheriff only for the purposes authorized and specifying the amounts expended by the Sheriff for each authorized purpose. County Sheriff's do not need to follow Chapter 5705 public money budgetary requirements but Ohio Revised Code § 2981.13(C)(2)(a) requires the County Sheriff to adopt a written internal control policy that addresses the keeping of detailed financial records of the amount and disposition of any proceeds of a sale of the property and of the general types of expenditures made out of the proceeds retained by the agency and the specific amount expended on each general type of expenditure.

CONCEALED HANDGUN LICENSE ISSUANCE EXPENSE FUND

According to provisions prescribed in Ohio Revised Code § 311.42, each County is required to create this special revenue fund. Sheriffs are required to deposit all fees collected for the issuance or renewal of a license or duplicate license to carry a concealed handgun into this fund. The money will then be distributed in accordance with the guidelines established by the Ohio Peace Officer Training Commission. With approval from the Board of County Commissioners, County Sheriffs may spend any County portion of the fees to pay any costs incurred in issuing the license. For example, Ohio Revised Code § 311.42 allows sheriffs to charge personnel expenses and the costs of any handgun safety education program they offer to the Fund.

PAY TO STAY FUND

When a Court sentences an offender for a felony and orders the offender to pay costs incurred by the county for housing the offender and operating the jail Ohio Revised Code § 2929.18(C)(2) is applicable. The monies collected are directed to the County Treasurer who is required to deposit them into the county treasury "sanction cost reimbursement fund" created by the county commissioners. The County shall use the amounts deposited to pay the costs incurred by the county while housing the offender and operating the jail.

When a Court sentences an offender for a misdemeanor and orders the offender to pay costs incurred by the county for housing the offender and operating the jail Ohio Revised Code § 2929.28(C)(1) is applicable. The monies collected are paid to the County Treasurer who is required to deposit them into the county's general fund. The county shall use the amounts deposited to pay the costs incurred by the county while operating the jail.

When a Court does not order reimbursement of confinement costs under Ohio Revised Code § 2929.18 or 2929.28 a County board of commissioners, in agreement with the sheriff, may adopt a policy that requires the prisoner to pay all or part of the costs of confinement in the facility. Ohio Revised Code § 2929.37.

FUND DESCRIPTIONS (continued)

If a Board of County Commissioners, legislative authority, corrections commission, facility governing board, or other entity adopts a policy for a facility pursuant to one of those sections, the person in charge of that facility shall appoint a reimbursement coordinator to administer the facility's policy.

The costs of confinement may include, but are not limited to, the costs of repairing property damaged by the prisoner while confined, a per diem fee for room and board, medical and dental treatment costs, the fee for a random drug test assessed under division (E) of Ohio Revised Code § 341.26 and division (E) of Ohio Revised Code § 753.33, and a one-time reception fee for the costs of processing the prisoner into the facility at the time of the prisoner's initial entry into the facility under the confinement in question, minus any fees deducted under Ohio Revised Code § 2929.38.

The amount assessed under this section shall not exceed the total amount that the prisoner is able to pay.

Ohio Revised Code § 2929.37(B)(1) provides that each prisoner covered by a repayment policy adopted as described in division (A) of this section shall receive at the end of the prisoner's confinement an itemized bill of the expenses to be reimbursed. The policy shall allow periodic payments on a schedule to be implemented upon a prisoner's release. The bill also shall state that payment shall be made to the person identified in the bill as the reimbursement coordinator and include a notice that specifies that the prisoner has thirty days in which to dispute the bill by filing a written objection with the reimbursement coordinator and that if the prisoner does not dispute the bill in that manner within that period, the prisoner is required to pay the bill and a certificate of judgment may be obtained against the prisoner for the amount of the unpaid expenses. The prisoner shall sign a copy of the bill, and the reimbursement coordinator shall retain that copy. If the prisoner disputes an item on the bill within thirty days after receiving the bill, the reimbursement coordinator may either concede the disputed item or proceed to a hearing under division (B)(2) of this section.

Ohio Revised Code § 2929.37(B)(2) provides that if the prisoner disputes an item on an itemized bill presented to the prisoner under division (B)(1) of this section and the reimbursement coordinator does not concede the item, the reimbursement coordinator shall submit the bill to the court, and the court shall hold a hearing on the disputed items in the bill. At the end of the hearing, the court shall determine how much of the disputed expenses the prisoner shall reimburse the legislative authority or managing authority and shall issue a judgment in favor of the legislative authority or managing authority for any undisputed expenses and the amount of the disputed expenses for which the prisoner must reimburse the legislative authority or managing authority. The reimbursement coordinator shall not seek to enforce the judgment until at least ninety days after the court issues the judgment.

FUND DESCRIPTIONS (continued)

Ohio Revised Code § 2929.37(C) provides that if a prisoner does not dispute the itemized bill presented to the prisoner under division (B) of this section and does not pay the bill within ninety days, the reimbursement coordinator shall send by mail a notice to the prisoner requesting payment of the expenses as stated in the bill. If the prisoner does not respond to the notice by paying the expenses in full within thirty days of the date the notice was mailed, the reimbursement coordinator shall send by mail a second notice to the prisoner requesting payment of the expenses. If one hundred eighty days elapse from the date that the reimbursement coordinator provides the bill and if the prisoner has not paid the full amount of the expenses pursuant to the bill and the notices, the reimbursement coordinator may notify the clerk of the appropriate court of those facts, and the clerk may issue a certificate of judgment against the prisoner for the balance of the expenses remaining unpaid.

Ohio Revised Code § 2929.37(D) provides that the reimbursement coordinator may collect any amounts remaining unpaid on an itemized bill and any costs associated with the enforcement of the judgment and may enter into a contract with one or more public agencies or private vendors to collect any amounts remaining unpaid. For enforcing a judgment issued under this section, the reimbursement coordinator may assess an additional poundage fee of two per cent of the amount remaining unpaid and may collect costs associated with the enforcement of the judgment.

Ohio Revised Code § 2929.37(E) provides that neither the reimbursement coordinator nor the legislative authority or the managing authority shall enforce any judgment obtained under this section by means of execution against the prisoner's homestead. Any reimbursement received under this section shall be credited to the general fund of the treasury of the political subdivision that incurred the expense, to be used for general fund purposes.

RECORDS TO BE MAINTAINED (Required)

CASHBOOK

Ohio Revised Code § 311.11 requires the County Sheriff to keep a cashbook. Upon receipt of any money in his official capacity, the Sheriff shall make an entry of the date, the amount, the title of the cause, and the name and number of the writ or process on which such money was received or for whom it was disbursed. The number of cashbooks required will depend on the size of the Sheriff's office and the number of funds being maintained. Funds requiring a cashbook include: Furtherance of Justice (FOJ) Fund, Inmate Fund, Commissary Fund, and the Prisoner Return Fund.

FOREIGN EXECUTION DOCKET

Ohio Revised Code § 311.10 requires the County Sheriff to keep a foreign execution docket. This docket is a record of all Court ordered processes from any Court or County other than the County in which the Sheriff resides. The docket must include the date of such writ, when it was received by him, from what Court and County it was issued, and the date and amount of the judgment or decree. Any information on the writ should be duplicated on the docket (description of the property, or real estate, etc.). The Sheriff shall also enter in the foreign execution docket the receipt of any process issued by a proper and lawful authority of a State other than this State, the date of issuance and the date of his receipt of the process, the Court and State in which the process was issued, and the nature of the process. The Sheriff shall also enter in the docket all action taken in relation to such process by his office.

JAIL REGISTER

Pursuant to Ohio Revised Code § 341.02, the Sheriff shall keep a jail register in the office of the jailer, and delivered to the successor in office of such jailer, which shall include the name of each prisoner, the date and cause of his commitment, and the date and manner of his discharge. The Sheriff or jail administrator shall prepare written operational policies and procedures and prisoner rules of conduct, and maintain the records prescribed by these policies and procedures in accordance with the minimum standards for jails in Ohio promulgated by the department of rehabilitation and correction. The Court of Common Pleas shall review the jail's operational policies and procedures and prisoner rules of conduct. If the Court approves the policies, procedures, and rules of conduct, they shall be adopted.

RECORDS TO BE MAINTAINED (continued)

(Suggested)

OPEN ITEM LIST

An open item list is a periodic listing of all money held by the Sheriff that has not been disbursed. The list should include sufficient information to permit the identification of individual amounts by ledger and page number.

RECEIPT/PAY-IN BOOK

A pre-numbered receipt/pay-in provides identity for each item received at the earliest point in the transaction process and enhances internal control.

RECONCILIATION

A reconciliation is a comparison of two independent records. Monthly reconciliations will insure accuracy and prevent errors from being undetected over an extended period of time. All documents pertaining to reconciliations, including outstanding check lists and lists of reconciling items, must be retained.

OTHER RECORD KEEPING RESPONSIBILITIES

ALLOWANCE FOR PRISONERS

Ohio Revised Code § 311.20 requires the Sheriff to submit a report, on or before the twenty-first day of June of each year, to the Board of County Commissioners estimating the cost of operating the jail and feeding its inmates for the ensuing fiscal year. On the fifth day of each month the Sheriff shall render to the board an itemized and accurate account, with all bills attached, showing the actual cost of keeping and feeding prisoners and the number of meals served to each prisoner or other person during the preceding month. The number of days for which allowance shall be made shall be computed on the basis of one day for each three meals actually served.

INVENTORY

Ohio Revised Code § 305.18 requires each County Officer, including the Sheriff, to make an inventory, on the second Monday in January of each year, of all the materials, machinery, tools, and other County supplies under the Sheriff's jurisdiction (See pages 52 and 53). Such inventory shall be a public record, made in duplicate, and one copy shall be filed with the clerk of the Board of County Commissioners and one copy with the County Auditor.

In addition to the inventory, a property card indicating all weapons and special equipment assigned to each deputy or other employee should be kept as part of the personnel file. The property card should identify the name of the officer or other employee and the date each of the items was issued and returned.

RECORDS TO BE MAINTAINED (continued)
(Suggested)

REGISTRATION OF SEXUAL OFFENDERS WITHIN EACH JURISDICTION

The County Sheriff is authorized to charge a registration fee under Ohio Revised Code § 311.171 paid to the general fund for the registration of sexual offenders within each County Sheriff's jurisdiction. All fees paid to a County Sheriff under this Section shall be paid into the County Treasury to the credit of the County General fund and shall be allocated to the County Sheriff to be used to defray the costs of registering sex offenders and child-victim offenders and providing community notification under Chapter 2950 of the Ohio Revised Code.

POSTING PROCEDURES

CASHBOOK

Ohio Revised Code § 311.11 requires the County Sheriff to maintain a cashbook for all money received or expended. The number of cashbooks may vary depending on the size of the Sheriff's office and the number of funds accounted for. The most common funds having cashbooks other than the General fund may include, but are not limited to: the Furtherance of Justice (FOJ) Fund, the Inmate Fund, the Commissary Fund, and the Prisoner Return Fund. The Sheriff's office must issue pre-numbered duplicate receipts for all money received. All receipts must be posted in the respective cashbook to the appropriate case number. All expenditures must be posted by case number and check number. The daily receipts recorded should be totaled and reconciled to the total amount of money collected and deposited to the bank. An example of the individual cashbook system can be found on pages 24 thru 38.

The cashbook columns must be totaled and then footed and cross footed for each page. A month to date and year to date total should also be calculated for all cashbooks. This will assist in the reconciling process and prevent errors from being undetected for a long period of time. It is not necessary to maintain individual cashbooks in most Sheriff offices. An alternative method of maintaining the cashbook can be found on pages 40 thru 43. This system combines all funds into one cashbook, except the FOJ fund which is maintained in a separate cashbook.

GENERAL CASHBOOK

Pre-numbered receipts must be issued in duplicate for all money received and posted by case number to the respective fund and account. All individual expenditures must be posted by case number and check number. If the Sheriff decides to use one cashbook for all funds except the Furtherance of Justice Fund, the receipts and expenditures would be recorded in the same manner described above. Also, the posting procedures for the individual funds would be followed, but would not have individual cashbooks for each fund.

A receipt recorded in this cashbook is generally disbursed either in the same month it was received or within a few months following the date it was received. Receipts are in the form of deposits for a Sheriff's sale, proceeds from the Sheriff's sale, bonds or waivers, Court costs, etc. Expenditures are applied by case number. For example, when proceeds are received from a Sheriff's sale, all proceeds and previous deposits relating to the sale are applied at that time. (Disbursements of the proceeds may not occur simultaneously for various reasons, e.g., payment to the County may not be made until month end.)

Daily receipts should be totaled and reconciled to the total amount of money collected and deposited to the bank. The cashbook must be reconciled to the open item list and also to the bank balance upon receipt of the bank statement. A copy of the reconciliation and any corresponding documentation must be kept on file for audit purposes. Month-to-Date and Year-to-Date totals are kept to aid in the reconciliation of the cashbook to the bank statement each month. This helps prevent errors from being undetected for a long period of time.

POSTING PROCEDURES (continued)

GENERAL CASHBOOK - ANNUAL REPORTS

On the first business day of each month the Sheriff is to pay all fees, costs, penalties, etc., into the County treasury. At the end of each calendar year, the Sheriff is to prepare and file a sworn statement with the County Commissioners of all fees, costs, penalties, percentages, and allowances which have been unpaid for more than one year prior to the date of the statement.

The Sheriff is to prepare an annual report for the County Commissioners of all fines and costs collected in criminal prosecutions, if any. This report is to be made by the first Monday in September. This report is to include all fines and costs collected and paid over to the clerk of Common Pleas Court or the County Treasurer. If the Sheriff fails to make this report by the first Monday in September a civil suit may be filed by the County Commissioners. (See page 49).

A summary report of all cash activity by fund is recommended. (See page 50). The summary report should include all money received and expenditures made for the year. These amounts are to be reported in the respective funds. The summary report should tie to the bank reconciliation(s) as of the end of the year. All columns should be footed and crossfooted. The total receipts, less total expenditures, plus deposits received, minus deposits applied, should equal the open item list as of December 31. The summary report is not required by the Revised Code, but does provide additional information and control.

FURTHERANCE OF JUSTICE FUND

A cashbook is to be maintained to record all receipts and expenditures pertaining to the Furtherance of Justice (FOJ) Fund. This cashbook should include the date, description of the transaction, debit and credit columns, and a balance column. (See page 38) The Sheriff is to receive an advance not to exceed one-half of the Sheriff's annual salary at the beginning of the fiscal year as provided by Ohio Revised Code § 325.071. At the time the advance is received the initial deposit is credited to the account. All expenditures are then debited and documented at the time the money is disbursed. The Sheriff is to prepare an itemized annual report as to the manner in which the funds have been expended. This report is to be received by the County Auditor by the first Monday in January. Any funds remaining at the end of the fiscal year shall be returned to the County treasury.

A reconciliation is to be performed monthly. See the instructions on page 14.

INMATE FUND

A duplicate receipt must be issued for all money received with one copy given to the inmate, indicating the balance in his/her account, and the other being retained in the Sheriff's file. If money is received from an inmate's friend or relative, a receipt is also given to them. Their receipt would not show any balances reflected on the inmate's account. All money that is received for the inmate must be posted to the cashbook and to the individual's account. This would include any money taken at the time of incarceration and any received on behalf of the inmate after incarceration from friends or relatives. All money received is to be deposited daily into a checking account established by the Sheriff.

POSTING PROCEDURES (continued)

All commissary purchases must be debited to the inmate's account and a current balance maintained. A check should be issued to the Commissary Fund the day purchases are made. A daily reconciliation should be performed of all money received, duplicate receipts, and individual accounts. This will help insure accuracy and prevent errors or irregularities from being undetected over an extended period of time.

COMMISSARY FUND

A cashbook is to be maintained and all receipts and expenditures recorded as they occur. Inmates are to be provided with an order form to make their purchases. The order form should include the inmate's account balance, name, cell number, case number, items available and their cost. After all orders are received and filled, all orders are totaled and debited to the respective inmate's account. A total is then calculated for all orders and a check is issued from the inmate fund to the commissary fund. When the check is received, the account is credited and the money is deposited in the bank. Any expenses incurred are debited to the account and a check issued to the vendor. Any profits from the operation of the commissary shall be used for purchases that benefit the prisoners.

The commissary cashbook should be reconciled monthly. Further instructions concerning the reconciliation procedure can be found on page 14.

PRISONER RETURN FUND

In addition to the Sheriff's salary, the Board of County Commissioners shall make monthly allowances for actual expenditures incurred in pursuing accused or convicted persons as provided by Ohio Revised Code § 325.07. The fund is maintained to record all receipts and expenditures regarding the return of prisoners. The expenditures from this fund are specifically limited to those incurred in the return of prisoners.

Each sheriff shall file under oath a monthly report containing a full, accurate, and itemized account of all his actual and necessary expenses, including telephone tolls and any other transportation expense mentioned in this section, before the expense is allowed by the board. The statement shall show the number of the case, the court in which the service was rendered, and the point from which a transportation vehicle was used. When the expenditures have been approved, the County Auditor will issue a check for the expenses incurred by the Sheriff's office.

The County Commissioners may elect to issue an advance, not to exceed one-half of the Sheriff's salary, at the beginning of the fiscal year. If an advance is received, the expenditures to the account are to be recorded and documented as expended. If the Sheriff does not receive an advance from the County Auditor, the expense is reimbursed on a monthly basis.

The Sheriff may elect to make advances to individuals involved in the return of prisoners. Upon completion of the task, the deputy must provide the Sheriff with documentation of all expenditures made. Any amount of the advance remaining is to be immediately returned to the Sheriff. The documented expenditures and the returned advance must equal the original advance. The expenditures and the returned advance money should be recorded in the cashbook. (See page 37).

POSTING PROCEDURES (continued)

Using either the Individual Cashbook System or the Combined Cashbook System, any unexpended balance in the Prisoner Return Fund at the end of each fiscal year is to be returned to the County treasury by the Sheriff. A reconciliation is to be performed on a monthly basis per the instructions on page 14.

DRUG LAW ENFORCEMENT FUND (MANDATORY DRUG FINE FUND)

Auditor of State Bulletins 86-16 and 87-18 address the creation of a Drug Law Enforcement Fund. The accounting records related to this fund are maintained by the County Auditor along with all other County funds. All supporting documentation is also maintained by the County Auditor. In situations where the normal documentation is not available, the Sheriff needs to itemize the uses of the money and provide all other pertinent information deemed necessary by the County Auditor.

If a County appropriates a portion of this money to be used to make drug purchases, the routine purchasing procedures of the County must be followed.

Although this money can be used for purposes similar to the Furtherance of Justice Fund, the accounting procedures differ.

The County may choose to provide the Sheriff with an amount to cover drug purchases. At the conclusion of the transaction, or at other intervals established by the County Auditor, the Sheriff would make an accounting to the County Auditor of the disbursements made, and any balance. The County may choose to replenish what has been spent or have the monies returned. The County should have adopted a clearly defined policy and procedure in writing. The County Auditor will then make all appropriate accounting entries. The Sheriff would maintain whatever records necessary to satisfy the County Auditor.

Pursuant to 2925.03(F), the agency receiving this money must have an internal control policy for the use of these funds. The funds must be used in the agency's drug enforcement efforts and a yearly report of the use of these funds must be sent to the Attorney General by March 1 of the following year.

OPEN ITEMS

An open items list is a periodic listing of all items received, that have not yet been disbursed. Open items may consist of bonds, waivers, deposits, or money collected for restitution. Usually the only open items reflected on the cashbook are monies received which have not been disbursed. Any items that have been applied, but not disbursed can be reflected as a reconciling item, rather than as an open item.

POSTING PROCEDURES (continued)

When examining the perpetual open item list, the reader should be aware that the items being recorded as received or applied on the list pertain only to transactions occurring over month end. Any items received on deposit but paid out before month end are not reflected on the list and do not affect the ending balance. This is because the two transactions net each other out. In the examples in this manual, certain deposits received are paid out in the following period. Subsequently, the totals shown as received or applied are not equal to the activity totals shown on the perpetual open item list. As some items are inevitably disposed of within the same period, the cashbook totals for deposits received and applied will not usually equal the amount shown as received and applied on the list, although the final balance must agree.

BANK RECONCILIATION

The Sheriff's office must perform a monthly reconciliation of the various cashbooks to the Sheriff's bank account(s). The reconciliation should be prepared by personnel independent of other cash operations, such as receipting, disbursing, and making deposits. Performing monthly reconciliations will insure accuracy and prevent errors or irregularities from being undetected over an extended period of time.

An outstanding checklist, a list of deposits in transit, and any other pertinent information must be prepared in conjunction with the reconciliation. Outstanding checks should be subtracted from the bank balance and deposits in transit should be added to the balance reflected on the bank statement. Since most items received during the month are paid by month end, the personnel will be reconciling to open items (deposits). Any difference will be a reconciling item, such as service charges, posting errors, bank encoding errors, etc. These reconciling items should be immediately posted to the records and documented on the reconciliation. Supervisory review, initial, and approval of reconciliation and each individual reconciling item should be performed prior to posting to the records. All working papers regarding the reconciliation should be initialed by the preparers and documented with necessary reviews and approvals. The working papers and the reconciliation must be retained for audit purposes.

ALLOWANCE FOR PRISONERS

On, or before the twenty first day of June, the Sheriff shall prepare and submit to the County Commissioners a budget estimating the cost of operating the jail and feeding inmates for the ensuing fiscal year.

Ohio Revised Code § 311.20 requires that "On the fifth day of each month the Sheriff shall render to the board an itemized and accurate account, with all bills attached, showing the actual cost of keeping and feeding prisoners and the number of meals served to each such prisoner or other person during the preceding month. The number of days for which allowance shall be made shall be computed on the basis of one day for each three meals actually served."

POSTING PROCEDURES (continued)

JAIL REGISTER

A jail register is to be maintained by the jailor for each person at the time he/she is incarcerated or released. Under Ohio Administrative Code Section 5120:1-8-01 the Sheriff is required to retain the following information in booking and identification records:

1. Time and date of commitment;
2. Name and alias;
3. Official charge or charges;
4. Authority for commitment;
5. Date of birth of prisoner;
6. Sex and race of prisoner;
7. Height and weight of prisoner;
8. Marital status of prisoner;
9. Home address and telephone number of prisoner;
10. Spouse, next of kin, or person to notify in case of an emergency;
11. Social security number; and,
12. Identifying characteristics (scars, or marks.)

An example of a jail register can be found on page 62.

In accordance with Ohio Revised Code § 341.02, the Sheriff or jail administrator is required to submit written operational policies and procedures of the jail and prisoner rules of conduct to the Court of Common Pleas. The Sheriff is required to operate the jail and maintain the records required therein.

SCHEDULE OF REPORTS

REPORTS TO BE PREPARED ANNUALLY

Annual Report Ohio Revised Code § 311.16 requires the Sheriff to make a statement to the Board of County Commissioners regarding all fines and costs in criminal prosecutions collected by him/her on execution or otherwise, during the year next preceding such date, and he shall also report in such statement the amount of fines and costs so collected and paid over to the clerk of the court of common pleas or to the county treasurer. If the Sheriff fails to make this report as required, he shall forfeit and pay between \$50 and \$100 to the board.

Prisoner Expense Ohio Revised Code § 311.20 requires the Sheriff, on or before the twenty-first day of June of each year, to submit to the Board of County Commissioners a budget estimating the cost of operating the jail and feeding its inmates for the ensuing fiscal year.

Inventory Report Ohio Revised Code § 305.18 requires each County Officer, including the Sheriff, to make an inventory, on the second Monday in January of each year, of all the materials, machinery, tools, and other County supplies under the Sheriff's jurisdiction.

FOJ Report Ohio Revised Code § 325.071 requires the Sheriff to file an annual itemized statement with the County Auditor, before the first Monday of January of each year, showing the manner in which the Furtherance of Justice Fund provided by this section has been expended during the current year, and, if any part of that fund remains in the Sheriff's hands unexpended, forthwith shall pay the remainder into the County treasury.

Law Enforcement Trust Fund Ohio Revised Code §§ 2981.11 and 2981.13 requires the County Sheriff to file two reports. Ohio Revised Code § 2981.11(B)(2) requires the Sheriff to prepare a record of each item seized as contraband under this section. The report is to be filed with the Attorney General no later than the first day of March in the calendar year following the calendar year covered by the report. Under Ohio Revised Code § 2981.13(C)(3)(a), the second report is filed with the County Auditor. This report is filed no later than the 31st of January of the next calendar year and this report verifies that proceeds and forfeited monies were expended only for authorized purposes.

Drug Law Enforcement Fund (Mandatory Drug Fine Fund) Ohio Revised Code § 2925.03 requires the County Sheriff to prepare a report, to be filed with the Attorney General no later than the first day of March in the calendar following the calendar year covered by the report, containing information on the receipt and disposition of fines collected under this section.

REPORTS TO BE PREPARED MONTHLY

Unpaid Fees Ohio Revised Code § 325.31 requires that the Sheriff, at the end of each calendar year, make and file a sworn statement with the Board of County Commissioners of all such fees, costs, penalties, percentages, allowances, and perquisites which have been due in the Sheriff's office and unpaid for more than one year prior to the date such statement is required to be made.

Prisoner Expenses Ohio Revised Code § 311.20 requires the Sheriff, on the fifth day of each month, file a report with the Board of County Commissioners showing the actual cost of keeping and feeding prisoners during the preceding month.

SCHEDULE OF REPORTS (continued)

Return of Prisoners Ohio Revised Code § 325.07 requires each Sheriff to file a monthly report containing a full, accurate, and itemized account of all actual and necessary expenses incurred in transporting prisoners throughout the State. The statement shall show the number of the case, the Court in which the service was rendered, and the point from which a transportation vehicle was used.

Disposition of Fees Ohio Revised Code § 325.31 requires the Sheriff to pay into the County treasury, on the first business day of each month, all fees, costs, penalties, percentages, allowances, and perquisites collected by the officer's office during the preceding month or part thereof for official services.

ANNUAL BUDGET REPORT

Allowance for Prisoner Pursuant to Ohio Revised Code § 311.20, on or before the twenty-first day of June of each year, the Sheriff shall prepare and submit to the Board of County Commissioners a budget estimating the cost of operating the jail and feeding its inmates for the ensuing fiscal year.

INTERNAL CONTROL

All public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the achievement of objectives for their respective public offices in certain categories. “Internal control” means a process affected by an entity’s governing board, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: Reliability of financial reporting; Effectiveness and efficiency of operations; Compliance with applicable laws and regulations; and Safeguarding of assets.

Internal control consists of the following five interrelated components:

1. Control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.
2. Risk assessment, which is the entity’s identification and analysis of relevant risks to the achievement of its objectives, forming a basis for determining how the risks should be managed.
3. Control activities, which are policies and procedures that help ensure management directives are carried out.
4. Information and communication, which are the identification, capture and exchange of information in a form and time frame that enable people to carry out their responsibilities.
5. Monitoring, which is a process that assesses the quality of internal control performance over time.

Consideration should be given to the cost benefit of the controls. The cost of controls should not exceed their benefit.

Control Objectives

1. All revenue due the Sheriff’s office is received.
2. All receipts are promptly recorded in the books and deposited on a timely basis.
3. All receipts and disbursements are properly recorded and allocated to the correct accounts or funds.
4. All disbursements are drawn for the correct amount and payee.
5. All pertinent information relating to each individual case is recorded.
6. All disbursements and expenditures are proper, adequately documented, and supported with legitimate receipts (special receipt rules apply to certain undercover drug and other buys.)

INTERNAL CONTROL (continued)

Potential Errors

- A. Bills for money due are not sent out on a timely basis.
- B. Receivables are not collected.
- C. Individual receiving money diverts money to own use.
- D. Amount received and, or, payee is incorrectly recorded upon receiving.
- E. Receipts are not deposited in the bank account.
- F. Deposits are not made on a timely basis.
- G. Receipts and deposits are not recorded promptly.
- H. Receipts are allocated to the wrong case.
- I. Disbursements are made for an improper amount.
- J. Unauthorized disbursements are made.

Controls

- 1. Staff is competent and well trained. (Reduce errors: A, B)
- 2. A record of overdue amounts owed should be prepared. Any overdue items should be billed and an effort made to collect the amount owed. (Reduce errors: B)
- 3. Instruct payers not to send cash by mail. (Reduce errors: B, C)
- 4. Incoming checks should immediately receive a restrictive endorsement. (Reduce errors: C, E)
- 5. A record of pre-numbered receipts must be maintained. All receipts must be accounted for. (Reduce errors: C, E)
- 6. Mail should be opened by an employee not involved with the receipting process; checks received should be listed by name, date received, and amount prior to distributing them to the proper department to establish accountability for receipts and subsequent deposits. (Reduce errors: B, C, E)
- 7. Duties of preparing receipts, posting receipts, preparing bank deposits, and posting to the cashbook should be performed by different individuals. Segregation or rotation of duties may avoid intentional and unintentional errors. (Reduce errors: B, E)
- 8. Deposits should be reconciled to cash receipts by an individual independent of the receiving and recording functions. Bank deposits should be made daily. (Reduce errors: C, E)
- 9. Timely bank reconciliations should be prepared regularly and reviewed by someone independent of the cash collection and recording function. (Reduce errors: C, I, J)
- 10. There should be adequate physical safeguards (safe, locked doors, pay window, etc.) for all cash transactions and all pre-numbered documents accounted for. Access to these items should be restricted to authorized personnel. (Reduce errors: C)

INTERNAL CONTROL (continued)

11. Periodically the Foreign Execution Docket should be reviewed. Those cases completed and unpaid should be investigated. (Reduce errors: D, I)
12. All employees having custodial control over assets must be bonded.
13. All disbursements must be properly inspected and authorized by management. (Reduce errors: I, J)

EXAMPLES

JANUARY TRANSACTIONS

RECEIPTS

<u>Date</u>	<u>Receipt</u>	<u>Description</u>
1/1	3694	County Auditor advance for expenses incurred in the FOJ Fund
1/1	3695	County Auditor advance for expenses incurred in the Prisoner Return Fund
1/2	3696	Deposit paid on purchase of house at the Sheriff sale
1/2	3697	Deposit paid on purchase of house at the Sheriff sale
1/2	3698	Collection of deed fees
1/3	3699	Inmate incarcerated with money to be credited to his account
1/3	3700	Inmate incarcerated with money to be credited to his account
1/5	3701	Balance paid on purchase of house at the Sheriff sale
1/5	3702	Balance paid on purchase of house at the Sheriff sale
1/5	3703	Inmate incarcerated with money to be credited to his account
1/7	3704	Inmate incarcerated with money to be credited to his account
1/7	3705	Inmate purchases made from the commissary
1/8	3706	Inmate incarcerated with money to be credited to his account
1/8	3707	To record a deposit made for a house purchased at the Sheriff sale
1/9	3708	Inmate purchases made from the commissary
1/12	3709	Inmate incarcerated with money to be credited to his account
1/12	3710	Collected Court cost from inmate
1/12	3711	Balance paid on purchase of house at the Sheriff sale
1/12	3712	Deposit paid on purchase of house at the Sheriff sale
1/12	3713	Balance paid on purchase of house at the Sheriff sale
1/14	3714	Inmate purchases made from the commissary
1/15	3715	Inmate incarcerated with money to be credited to his account
1/15	3716	Inmate incarcerated with money to be credited to his account
1/15	3717	Bond money received to release inmate
1/16	3718	Inmate incarcerated with money to be credited to his account
1/16	3719	Inmate purchases made from the commissary
1/19	3720	Inmate purchases made from the commissary
1/20	3721	Deposit paid on purchase of house at the Sheriff sale
1/21	3722	Inmate incarcerated with money to be credited to his account
1/24	3723	Inmate purchases made from the commissary
1/27	3724	Inmate purchases made from the commissary
1/28	3725	Inmate incarcerated with money to be credited to his account
1/29	3726	Deposit paid on purchase of house at the Sheriff sale
1/29	3727	Inmate purchases made from the commissary
1/29	3728	(See same receipt entry on next page)
1/29	3729	(See same receipt entry on next page)

JANUARY TRANSACTIONS

EXPENDITURES

<u>Date</u>	<u>Check Number</u>	<u>Description</u>
1/2	2510	Deed fees collected for the County Treasurer
	2511	Sheriff fees and taxes due and payable from the Sheriff sale
	2512	County Clerk of Court fees from the Sheriff sale
	2513	Auctioneer fees from the Sheriff sale
	2514	Proceeds from the Sheriff sale paid to Mortgage Holder
1/5	2515	Sheriff fees and taxes due and payable from the Sheriff sale
	2516	County Clerk of Court fees from the Sheriff sale
	2517	Auctioneer fees from the Sheriff sale
	2518	Proceeds from the Sheriff sale paid to Mortgage Holder
1/5	2519	Sheriff fees and taxes due and payable from the Sheriff sale
	2520	County Clerk of Court fees from the Sheriff sale
	2521	Auctioneer fees from the Sheriff sale
	2522	Proceeds from the Sheriff sale paid to Mortgage Holder
1/5	2523	Travel advance for return of a prisoner
1/7	2524	Purchases made from commissary by inmates
1/8	2525	Payment to the County Auditor to replenish the commissary
1/9	2526	Purchases made from commissary by inmates
1/12	2527	Travel advance for return of a prisoner
1/14	2528	Purchases made from commissary by inmates
1/15	2529	Payment to the County Auditor to replenish the commissary
1/16	2530	Purchases made from commissary by inmates
1/18	2531	Inmate released and money remaining in his account returned
1/19	2532	Purchases made from commissary by inmates
1/20	2533	Sheriff fees and taxes due and payable from the Sheriff sale
1/20	2534	County Clerk of Court fees from the Sheriff sale
1/20	2535	Auctioneer fees from the Sheriff sale
1/20	2536	Proceeds from the Sheriff sale paid to Mortgage Holder
1/20	2537	Bond payment for Municipal Court
1/20	2538	Purchases made from commissary by inmates
1/20	2539	Payment to the County Auditor to replenish the commissary
1/20	2540	Inmate released and money remaining in his account returned
1/20	2541	Purchases made from commissary by inmates
1/20	2542	Purchases made from commissary by inmates
1/29	3728(R)	Unexpended travel advance
1/29	3729(R)	Unexpended travel advance
1/29	2543	Inmate released and money remaining in his account returned

**INDIVIDUAL CASHBOOK
FEBRUARY TRANSACTIONS**

RECEIPTS

<u>Date</u>	<u>Receipt</u>	<u>Description</u>
2/02	3743	Deposit paid on purchase of house at the Sheriff sale
2/02	3744	Balance paid on purchase of house at the Sheriff sale
2/03	3710	Court cost received from inmate
2/03	3745	Court cost received from inmate
2/03	3746	Balance paid on purchase of house at the Sheriff sale
2/05	3747	Court cost received from inmate
2/05	3748	Deposit paid on purchase of house at the Sheriff sale
2/05	3749	Deposit paid on purchase of house at the Sheriff sale
2/15	3750	Balance paid on purchase of house at the Sheriff sale
2/15	3751	Court cost received from inmate
2/20	3752	Voided
2/24	3753	Voided
2/24	3754	Bond money received to release inmate
2/26	3755	Balance paid on purchase of house at the Sheriff sale
2/26	3756	Deposit paid on purchase of house at the Sheriff sale
2/28	3757	Additional deposit paid on purchase of a house at the Sheriff sale

EXPENDITURES

<u>Date</u>	<u>Check Number</u>	<u>Description</u>
2/02	2538	Sheriff fees and taxes due and payable from the Sheriff sale
2/02	2539	County Clerk of Court fees from the Sheriff sale
2/02	2540	Auctioneer fees from the Sheriff sale
2/02	2541	Proceeds from the Sheriff sale paid to Mortgage Holder
2/03	2542	Sheriff fees and taxes due and payable from the Sheriff sale
2/03	2543	County Clerk of Court fees from the Sheriff sale
2/03	2544	Auctioneer fees from the Sheriff sale
2/03	2545	Proceeds from the Sheriff sale paid to Mortgage Holder
2/07	2546	Inmate Court cost paid
2/07	2547	Inmate Court cost paid
2/07	2548	Inmate Court cost paid
2/15	2549	Sheriff fees and taxes due and payable from the Sheriff sale
2/15	2550	County Clerk of Court fees from the Sheriff sale
2/15	2551	Auctioneer fees from the Sheriff sale
2/15	2552	Proceeds from the Sheriff sale paid to Mortgage Holder
2/15	2553	Inmate Court cost paid
2/26	2554	Sheriff fees and taxes due and payable from the Sheriff sale
2/26	2555	County Clerk of Court fees from the Sheriff sale
2/26	2556	Auctioneer fees from the Sheriff sale
2/26	2557	Proceeds from the Sheriff sale paid to Mortgage Holder

FURTHERANCE OF JUSTICE TRANSACTIONS

2/19	CK 1072	Stolen Property Purchase
2/21	REC 110	Unexpended money from the purchase of stolen property

**INDIVIDUAL CASHBOOK
MARCH THRU DECEMBER
MISCELLANEOUS TRANSACTIONS RECORDED IN LEDGERS
BY FUND**

DATE RECEIPT CHECK DESCRIPTION

PRISONER RETURN FUND

<u>Date</u>	<u>Receipt</u>	<u>Check Number</u>	<u>Description</u>
3/10		2769	Travel advance for return of a prisoner
3/15	4696		Unexpended travel advance returned
3/22		2771	Travel advance for return of a prisoner
3/27	6593		Unexpended travel advance returned
8/19		3251	Travel advance for return of a prisoner
8/25	6894		Unexpended travel advance returned
10/15		4159	Travel advance for return of a prisoner
10/20	7235		Unexpended travel advance returned
12/31		4998	Check issued to the County treasury to return fund balance to zero

FURTHERANCE OF JUSTICE FUND

<u>Date</u>	<u>Receipt</u>	<u>Check Number</u>	<u>Description</u>
3/19		1073	Purchase of Drugs
3/20		1074	Purchase of Drugs
3/24	111		Unexpended money from the purchase of drugs
4/05		1075	Stolen property purchase
4/23		1076	Stolen property purchase
4/30		1077	Purchase of Drugs
5/02	112		Unexpended money from the purchase of stolen property
5/06		1078	Purchase of drugs
9/01		1079	Purchase of stolen property
9/13	113		Unexpended money from the purchase of stolen property
12/18		1080	Purchase of drugs
12/20	114		Unexpended money from the purchase of drugs
12/31		1081	Check issued to the County treasury to return fund balance to zero

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Individual Cashbook System

General Cashbook Cash Received For January 20x9

Date	Case Number	Received From	Purpose	Receipt Number	Cash Received	Deposit Applied	C.B./Page Deposit Received (1)
1/2/20x9	111	William Jones	Deposit	3696	\$1,000	\$0	
1/2/20x9	112	John Deere	Deposit	3697	3,000	0	
1/2/20x9	113	Willie Honda	Deed Fee	3698	50	0	
1/5/20x9	111	William Jones	Proceeds	3701	10,000	1,000	26
1/5/20x9	97	Toby Skinner	Proceeds	3702	18,000	2,000	24
1/8/20x9	114	Mary Miller	Deposit	3707	500	0	
1/12/20x9	115	Louise Lane	Court Cost	3710	350	0	
1/12/20x9	112	John Deere	Proceeds	3711	22,000	3,000	26
1/12/20x9	116	John Wayne	Deposit	3712	2,000	0	
1/12/20x9	114	Mary Miller	Proceeds	3713	5,500	500	26
1/15/20x9	118	Ollie Oliver	Bond	3717	75	0	
1/20/20x9	119	Marty Johnson	Deposit	3721	1,000	0	
1/29/20x9	121	Webster Collins	Deposit	3726	2,550	0	
1/31/20x9		Month to Date			66,025	6,500	
1/31/20x9		Year to Date			66,025	6,500	
		Balance as of 12/31/20x8			2,500		
		Current Months Receipts			66,025	6,500	
		Deposits Applied				(6,500)	
		Current Months Disb (-)			(62,125)		
		Balance as of 1/31/20x9			<u>\$6,400</u>	<u>\$0</u>	

NOTE: The following funds are accounted for in separate cashbooks:
Inmate (pg 34), Commissary (pg 36), Prisoner Return (pg 37), FOJ (pg 38)

- (1) Identifies cashbook page initial deposit was recorded. Not all page numbers referenced are included in this manual.
- (2) Identifies cashbook page initial deposit was applied to the purchase of the property for distribution. Not all page numbers referenced are included in this manual.

Court Fees 1	County Fees 2	Sheriff 3	Judgments and Sales 4	Taxes 5	Sundries 6	Deposits Received	C.B./Page Deposit Applied (2)
\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	26
0	0	0	0	0	0	3,000	26
0	50	0	0	0	0	0	
1,000	50	0	9,000	700	250	0	
250	30	0	15,520	4,000	200	0	
0	0	0	0	0	0	500	26
0	0	0	0	0	0	350	30
450	50	0	16,200	8,000	300	0	
0	0	0	0	0	0	2,000	30
325	25	0	2,500	3,000	150	0	
0	0	0	0	0	75	0	
0	0	0	0	0	0	1,000	30
0	0	0	0	0	0	2,550	30
2,025	205	0	43,220	15,700	975	10,400	
2,025	205	0	43,220	15,700	975	10,400	
						2,500	
2,025	205	0	43,220	15,700	975	10,400	
						(6,500)	
(2,025)	(205)	0	(43,220)	(15,700)	(975)		
\$0	\$0	\$0	\$0	\$0	\$0	\$6,400	

Individual Cashbook System

**General Cashbook
Cash Disbursements
For January 20x9**

<u>Date</u>	<u>Case Number</u>	<u>Paid To</u>	<u>Purpose</u>	<u>Check Number</u>	<u>Amount Paid</u>
1/2/20x9		County Treasurer			
	113	Willie Honda	Deed Fee	2510	\$50
1/2/20x9	111	County Treasurer	Taxes and Fees	2511	750
1/2/20x9	111	County Clerk of Courts	Fees	2512	1,000
1/2/20x9	111	Bill Gabby	Auctioneer	2513	250
1/2/20x9	111	Harry Walters Estate	Proceeds	2514	<u>9,000</u>
	111	Total Disbursed			11,000
1/5/20x9	97	County Treasurer	Taxes and Fees	2515	4,030
1/5/20x9	97	County Clerk of Courts	Fees	2516	250
1/5/20x9	97	Tom Bellows	Auctioneer	2517	200
1/5/20x9	97	Bank One	Proceeds	2518	<u>15,520</u>
	97	Total Disbursed			20,000
1/5/20x9	112	County Treasurer	Taxes and Fees	2519	8,050
1/5/20x9	112	County Clerk of Courts	Fees	2520	450
1/5/20x9	112	Tom Bellows	Auctioneer	2521	300
1/5/20x9	112	Bank One	Proceeds	2522	<u>16,200</u>
	112	Total Disbursed			25,000
1/20/20x9	114	County Treasurer	Taxes and Fees	2533	3,025
1/20/20x9	114	County Clerk of Courts	Fees	2534	325
1/20/20x9	114	Bill Gabby	Auctioneer	2535	150
1/20/20x9	114	National Savings	Proceeds	2536	<u>2,500</u>
	114	Total Disbursed			6,000
1/20/20x9	118	Municipal Court Ollie Oliver	Bond	2537	<u>75</u>
1/31/20x9		Month to Date			\$62,125
		Year to Date			<u><u>\$62,125</u></u>

Court Fees 1	County Fees 2	Sheriff 3	Judgments and Sales 4	Taxes 5	Sundries 6
\$0	\$50	\$0	\$0	\$0	\$0
0	50	0	0	700	0
1,000	0	0	0	0	0
0	0	0	0	0	250
0	0	0	9,000	0	0
1,000	50	0	9,000	700	250
0	30	0	0	4,000	0
250	0	0	0	0	0
0	0	0	0	0	200
0	0	0	15,520	0	0
250	30	0	15,520	4,000	200
0	50	0	0	8,000	0
450	0	0	0	0	0
0	0	0	0	0	300
0	0	0	16,200	0	0
450	50	0	16,200	8,000	300
0	25	0	0	3,000	0
325	0	0	0	0	0
0	0	0	0	0	150
0	0	0	2,500	0	0
325	25	0	2,500	3,000	150
0	0	0	0	0	75
\$2,025	\$205	\$0	\$43,220	\$15,700	\$975
<u>\$2,025</u>	<u>\$205</u>	<u>\$0</u>	<u>\$43,220</u>	<u>\$15,700</u>	<u>\$975</u>

Individual Cashbook System

**General Cashbook
Cash Received
For February 20x9**

Date	Case Number	Received From	Purpose	Receipt Number	Cash Received	Deposit Applied	C.B./Page Deposit Received (1)
2/2/20x9	122	Jeannie Hoover	Deposit	3743	\$1,000	\$0	
2/2/20x9	121	Webster Collins	Proceeds	3744	12,000	2,550	26
2/3/20x9	115	Louise Lane	Court Cost	3710	0	350	26
2/3/20x9	124	Duncan Smith	Court Cost	3745	200	0	
2/3/20x9	119	Marty Johnson	Proceeds	3746	15,000	1,000	26
2/5/20x9	609	James Killinger	Court Cost	3747	100	0	
2/5/20x9	127	Jim Wilson	Deposit	3748	1,000	0	
2/5/20x9	128	Harry Oliver	Deposit	3749	3,000	0	
2/15/20x9	128	Harry Oliver	Proceeds	3750	27,000	3,000	30
2/15/20x9	130	Allen Fisher	Court Cost	3751	150	0	
2/20/20x9		Voided Receipt		3752	0	0	
2/24/20x9		Voided Receipt		3753	0	0	
2/24/20x9	132	William Hanger	Bond	3754	600	0	
2/26/20x9	116	John Wayne	Proceeds	3755	18,000	2,000	26
2/26/20x9	134	Baldwin Banks	Deposit	3756	1,000	0	
2/28/20x9	134	Baldwin Banks	Deposit	3757	1,000	1,000	30
2/28/20x9		Month to Date			80,050	9,900	
2/28/20x9		Year to Date			146,075	16,400	
		Balance as of 1/31/20x9			6,400		
		Current Months Receipts			80,050	9,900	
		Deposits Applied				(9,900)	
		Current Months Disb (-)			(81,150)		
		Balance as of 2/28/20x9			<u>\$5,300</u>	<u>\$0</u>	

NOTE: The following funds are accounted for in separate cashbooks:
Inmate (pg 34), Commissary (pg 36), Prisoner Return (pg 37), FOJ (pg 38)

- (1) Identifies cashbook page initial deposit was recorded. Not all page numbers referenced are included in this manual.
- (2) Identifies cashbook page initial deposit was applied to the purchase of the property for distribution. Not all page numbers referenced are included in this manual.

Court Fees 1	County Fees 2	Sheriff 3	Judgments and Sales 4	Taxes 5	Sundries 6	Deposits Received	C.B./Page Deposit Applied (2)
\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	
525	25	0	11,300	2,500	200	0	
350	0	0	0	0	0	0	
0	0	0	0	0	0	200	
570	30	0	10,200	5,000	200	0	
100	0	0	0	0	0	0	
0	0	0	0	0	0	1,000	
0	0	0	0	0	0	3,000	30
1,700	50	0	20,000	8,000	250	0	
150	0	0	0	0	0	0	
0	0	0	0	0	0	0	
0	0	0	0	0	0	0	
0	0	0	0	0	0	600	
675	25	0	15,100	4,000	200	0	
0	0	0	0	0	0	1,000	30
0	0	0	0	0	0	2,000	
4,070	130	0	56,600	19,500	850	8,800	
6,095	335	0	99,820	35,200	1,825	19,200	
						6,400	
4,070	130	0	56,600	19,500	850	8,800	
						(9,900)	
(4,070)	(130)	0	(56,600)	(19,500)	(850)		
\$0	\$0	\$0	\$0	\$0	\$0	\$5,300	

Individual Cashbook System

General Cashbook Cash Disbursements For February 20x9

Date	Case Number	Paid To	Purpose	Check Number
2/2/20x9	121	County Treasurer	Taxes and Fees	2538
2/2/20x9	121	County Clerk of Courts	Fees	2539
2/2/20x9	121	Tom Bellows	Auctioneer	2540
2/2/20x9	121	Bank One	Proceeds	2541
	121	Total Disbursed		
2/3/20x9	119	County Treasurer	Taxes and Fees	2542
2/3/20x9	119	County Clerk of Courts	Fees	2543
2/3/20x9	119	Tom Bellows	Auctioneer	2544
2/3/20x9	119	Home Mortgage	Proceeds	2545
	119	Total Disbursed		
2/7/20x9		County Common Pleas Court		
	115	Louise Lane	Court Cost	2546
	120	Sally Hawkins	Waiver	2547
	609	James Killinger	Court Cost	2548
2/15/20x9	128	County Treasurer	Taxes and Fees	2549
2/15/20x9	128	County Clerk of Courts	Fees	2550
2/15/20x9	128	Tom Bellows	Auctioneer	2551
2/15/20x9	128	Home Mortgage	Proceeds	2552
	128	Total Disbursed		
2/15/20x9	130	County Common Pleas Court		
		Allen Fisher	Court Cost	2553
2/26/20x9	116	County Treasurer	Taxes and Fees	2554
2/26/20x9	116	County Clerk of Courts	Fees	2555
2/26/20x9	116	Tom Bellows	Auctioneer	2556
2/26/20x9	116	State Savings	Proceeds	2557
	116	Total Disbursed		
2/28/20x9		Month to Date		
		Year to Date		

Amount Paid	Court Fees 1	County Fees 2	Sheriff 3	Judgments and Sales 4	Taxes 5	Sundries 6
\$2,525	\$0	\$25	\$0	\$0	\$2,500	\$0
525	525	0	0	0	0	0
200	0	0	0	0	0	200
11,300	0	0	0	11,300	0	0
14,550	525	25	0	11,300	2,500	200
5,030	0	30	0	0	5,000	0
570	570	0	0	0	0	0
200	0	0	0	0	0	200
10,200	0	0	0	10,200	0	0
16,000	570	30	0	10,200	5,000	200
350	350	0	0	0	0	0
0	0	0	0	0	0	0
100	100	0	0	0	0	0
8,050	0	50	0	0	8,000	0
1,700	1,700	0	0	0	0	0
250	0	0	0	0	0	250
20,000	0	0	0	20,000	0	0
30,000	1,700	50	0	20,000	8,000	250
150	150	0	0	0	0	0
4,025	0	25	0	0	4,000	0
675	675	0	0	0	0	0
200	0	0	0	0	0	200
15,100	0	0	0	15,100	0	0
20,000	675	25	0	15,100	4,000	200
\$81,150	\$4,070	\$130	\$0	\$56,600	\$19,500	\$850
<u>\$143,275</u>	<u>\$6,095</u>	<u>\$335</u>	<u>\$0</u>	<u>\$99,820</u>	<u>\$35,200</u>	<u>\$1,825</u>

Individual Cashbook System

**Inmate Fund Cashbook
For January 20x9**

Date	Received From/ Paid To	Ledger No. (Book In)	Receipt Number	Check Number	Debit	Credit	Balance
1/1/20x9	Beginning Balance						\$300
1/3/20x9	Don Whitt - Incarcerated	600	3699			\$20	320
1/3/20x9	Wesson Smith - Incarcerated	601	3700			5	325
1/5/20x9	Allen Arrow - Incarcerated	602	3703			100	425
1/7/20x9	Timothy Spademan - Incarcerated	603	3704			15	440
1/7/20x9	Commissary Fund			2524	\$21		419
1/8/20x9	Harold Magnum - Incarcerated	604	3706			10	429
1/9/20x9	Commissary Fund			2526	35		394
1/12/20x9	Franklin Tiller - Incarcerated	605	3709			50	444
1/14/20x9	Commissary Fund			2528	42		402
1/15/20x9	Tommy Stover - Incarcerated	606	3715			10	412
1/15/20x9	Mary Morris - Incarcerated	607	3716			14	426
1/16/20x9	William Hanger - Incarcerated	608	3718			23	449
1/16/20x9	Commissary Fund			2530	32		417
1/18/20x9	Don Whitt - Released	600		2531	4		413
1/19/20x9	Commissary Fund			2532	49		364
1/21/20x9	James Killinger - Incarcerated	609	3722			5	369
1/20/20x9	Commissary Fund			2538	43		326
1/20/20x9	Timothy Spademan - Released	603		2540	10		316
1/20/20x9	Commissary Fund			2541	35		281
1/28/20x9	David Cannit - Incarcerated	610	3725			27	308
1/20/20x9	Commissary Fund			2542	30		278
1/29/20x9	Allen Arrow - Released	602		2543	100		<u>\$178</u>
	Year to Date Total				\$401	\$279	
	Current Month Receipts				279		
	Disbursements (-)				<u>(401)</u>		
					(122)		
	Prior Balance (+)				<u>300</u>		
	Balance as of 1/31/20x9				<u>\$178</u>		

Individual Inmate Account (1)

Name: Allen Arrow Prisoner # 12345

Incarceration Date: 1/5/20x9

Date	Receipt No.	Received From/ Paid To	Debit	Credit	Balance
1/5/20x9	101	Allen Arrow - Initial Deposit		\$100	\$100
1/7/20x9		Commissary	\$5		95
1/9/20x9		Commissary	2		93
1/20/20x9		Commissary	3		90
1/20/20x9		Commissary	7	5	88
1/31/20x8		MTD Total	17	105	88
1/31/20x8		YTD Total	17	105	88
2/2/20x9		Commissary	7		81
2/23/20x9	222	Deposit by Dorothy Booth		10	91
2/23/20x9		Commissary	6		85
2/28/20x9		MTD Total	13	10	85
2/28/20x9		YTD Total	30	115	85
3/1/20x9		Commissary	4	5	86
3/7/20x9		Commissary	3		83
3/14/20x9		Commissary	3		80
3/21/20x9		Allen Arrow - Clear Account	80		0
3/31/20x9		MTD Total	\$90	\$5	\$0
3/31/20x9		YTD Total	\$120	\$120	\$0

NOTE: This example is to be used for the Individual and the Combined Systems

- (1) Total balance of all individual accounts should agree to the balance in bank account and/or fund.

Individual Cashbook System

**Commissary Fund Cashbook
For January 20x9**

<u>Date</u>	<u>Received From/ Paid To</u>	<u>Receipt Number</u>	<u>Check Number</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
1/1/20x9	Beginning Balance					\$22
1/7/20x9	Inmate Sales	3705			\$21	43
1/8/20x9	County Auditor (1)		2525	\$35		8
1/9/20x9	Inmate Sales	3708			35	43
1/14/20x9	Inmate Sales	3714			42	85
1/15/20x9	County Auditor (1)		2529	40		45
1/16/20x9	Inmate Sales	3719			32	77
1/19/20x9	Inmate Sales	3720			49	126
1/24/20x9	Inmate Sales	3723			43	169
1/20/20x9	County Auditor (1)		2539	98		71
1/27/20x9	Inmate Sales	3724			35	106
1/29/20x9	Inmate Sales	3727			30	136
	Total			\$173	\$287	<u>\$136</u>
	Current Month Receipts 1/20x9			\$287		
	Prior Ending Balance			22		
	Disbursements (-)			<u>(173)</u>		
	Balance as of 1/31/20x9			<u>\$136</u>		

(1) The County Auditor replenishes the commissary from County General Fund.

Individual Cashbook System

**Prisoner Return Fund Cashbook
For 20x9**

Date	Description	Check Number	Case Number	Debit	Credit	Balance
1/1/20x9	Initial Deposit - Receipt #3695				\$15,000	\$15,000
1/5/20x9	Advance - Sgt. Harry Winkle	2523	100	\$975		14,025
1/12/20x9	Advance - Sgt. Tom Skooter	2527	222	350		13,675
1/29/20x9	Unexpended Advance - Sgt. Tom Skooter	3728 (R)	222	(15)		13,690
1/29/20x9	Unexpended Advance - Sgt. Harry Winkle	3729 (R)	100	(25)		13,715
	MTD Total			1,285	15,000	
	YTD Total			1,285	15,000	13,715
3/10/20x9	Advance - Capt. Bill Horns	2769	789	350		13,365
3/15/20x9	Unexpended Advance - Capt. Bill Horns	4696 (R)	789	123		13,242
3/22/20x9	Advance - Sgt. Dan Hoover	2771	876	675		12,567
3/27/20x9	Unexpended Advance - Sgt. Dan Hoover	6593 (R)	876	(75)		12,642
	MTD Total			1,073	0	
	YTD Total			2,358	15,000	12,642
8/19/20x9	Advance - Sgt. Sam Steen	3251	225	560		12,082
8/25/20x9	Unexpended Advance - Sgt. Sam Steen	6894 (R)	225	(20)		12,102
	MTD Total			540	0	
	YTD Total			2,898	15,000	12,102
10/15/20x9	Advance - Capt. Charlie Bender	4159	1578	750		11,352
10/20/20x9	Unexpended Advance - Capt. Charlie Bender	7235 (R)	876	(56)		11,408
	MTD Total			694	0	
	YTD Total			3,592	15,000	11,408
12/31/20x9	County Treasury - Return Fund Balance to Zero	4998		\$11,408	\$0	\$0

Individual Cashbook System

**Furtherance of Justice Fund Cashbook
For 20x9**

				Various Expenditures					
		Receipt	Check	Narcotics	Purchase	Canine			
Date	Description	Number	Number	and Vice	of Stolen	Expenses	Other	Credit	Balance
				Activity	Property				
1/1/20x9	Initial Deposit - Receipt #3694			\$0	\$0	\$0	\$0	\$15,000	\$15,000
1/31/20x9	MTD Totals			0	0	0	0	15,000	15,000
1/31/20x9	YTD Totals			0	0	0	0	15,000	15,000
2/19/20x9	Sgt. Green - Stolen Property		1072	0	250	0	0	0	14,750
2/21/20x9	Sgt. Green - Unexp. Money from Prop. Purchase	110		0	(25)	0	0	0	14,775
2/28/20x9	MTD Totals			0	225	0	0	0	14,775
2/28/20x9	YTD Totals			0	225	0	0	15,000	14,775
3/19/20x9	Sgt. Clark - Drug Buy		1073	150	0	0	0	0	14,625
3/20/20x9	Sgt. True - Drug Buy		1074	255	0	0	0	0	14,370
3/24/20x9	Sgt. True - Unexpended Money from Drug Buy	111		(20)	0	0	0	0	14,390
3/31/20x9	MTD Totals			385	0	0	0	0	14,390
3/31/20x9	YTD Totals			385	225	0	0	15,000	14,390
4/5/20x9	Sgt. Flake - Stolen Property Purchase		1075	0	500	0	0	0	13,890
4/23/20x9	Capt. Black - Stolen Property Purpose		1076	0	1,000	0	0	0	12,890
4/30/20x9	Sgt. Stake - Drug Buy		1077	5,000	0	0	0	0	7,890
4/30/20x9	MTD Totals			5,000	1,500	0	0	0	7,890
4/30/20x9	YTD Totals			5,385	1,725	0	0	15,000	7,890
5/2/20x9	Sgt. Flake - Unexp. Money from Prop. Purchase	112		0	(350)	0	0	0	8,240
5/6/20x9	Sgt. Green - Drug Buy		1078	2,000	0	0	0	0	6,240
5/31/20x9	MTD Totals			2,000	(350)	0	0	0	6,240
5/31/20x9	YTD Totals			7,385	1,375	0	0	15,000	6,240
9/1/20x9	Capt. Black - Stolen Property Purpose		1079	0	500	0	0	0	5,740
9/13/20x9	Capt. Black - Unexp. Money from Prop. Purchase	113		0	(10)	0	0	0	5,750
9/30/20x9	MTD Totals			0	490	0	0	0	5,750
9/30/20x9	YTD Totals			7,385	1,865	0	0	15,000	5,750
12/18/20x9	Capt. Black - Drug Buy		1080	3,000	0	0	0	0	2,750
12/20/20x9	Capt. Black - Unexpended Money from Drug Buy	114		(40)	0	0	0	0	2,790
12/31/20x9	MTD Totals			\$2,960	\$0	\$0	\$0	\$0	\$2,790
12/31/20x9	YTD Totals			\$10,345	\$1,865	\$0	\$0	\$15,000	\$2,790
12/31/20x9	County Treasury - Return Balance to Zero		1081	\$0	\$0	\$0	\$0	(\$2,790)	\$0

Sample Monthly Bank Reconciliation

Furtherance of Justice Fund (FOJ) For January 20x9

Beginning Bank Balance

FOJ Fund	<u>\$15,000</u>
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Total Depository Bank Balance	15,000
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Add - Deposits in Transit	0
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Less - O/S Checks	<u>0</u>
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Adjusted Bank Balance	<u><u>\$15,000</u></u>
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Cashbook Balance of as 1/31/20x9	<u><u>\$15,000</u></u>
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NOTE: This example is to be used for the Individual and
the Combined Cashbook Systems.

Combined Cashbook System (1)

**General Cashbook
For January 20x9
Cash Received (excluding Furtherance of Justice)**

Date	Case Number	Received From	Purpose	Receipt Number	Cash Received	Deposit Applied	C.B./Page Deposit Received (2)	Court Fees 1
1/1/20x9		County Treasury	Initial Deposit	3695	\$15,000	\$0		\$0
1/2/20x9	111	William Jones	Deposit	3696	1,000	0		0
1/2/20x9	112	John Deere	Deposit	3697	3,000	0		0
1/2/20x9	113	Willie Honda	Deed Fee	3698	50	0		0
1/3/20x9	600	Don Whitt - Incarcerated	Inmate Deposit	3699	20	0		0
1/3/20x9	601	Wesson Smith - Incarcerated	Inmate Deposit	3700	5	0		0
1/5/20x9	111	William Jones	Proceeds	3701	10,000	1,000	40	1,000
1/5/20x9	97	Toby Skinner	Proceeds	3702	18,000	2,000	38	250
1/5/20x9	602	Allen Arrow - Incarcerated	Inmate Deposit	3703	100	0		0
1/7/20x9	603	Timothy Spademan - Incarcerated	Inmate Deposit	3704	15	0		0
1/7/20x9		Commissary Fund	Inmate Purchase	3705	21	0		0
1/8/20x9	604	Harold Magnum - Incarcerated	Inmate Deposit	3706	10	0		0
1/8/20x9	114	Mary Miller	Deposit	3707	500	0		0
1/9/20x9		Commissary Fund	Inmate Purchase	3708	35	0		0
1/12/20x9	605	Franklin Tiller - Incarcerated	Inmate Deposit	3709	50	0		0
1/12/20x9	115	Louise Lane	Court Cost	3710	350	0		0
1/12/20x9	112	John Deere	Proceeds	3711	22,000	3,000	40	450
1/12/20x9	116	John Wayne	Deposit	3712	2,000	0		0
1/12/20x9	114	Mary Miller	Proceeds	3713	5,500	500	40	325
1/14/20x9		Commissary Fund	Inmate Purchase	3714	42	0		0
1/15/20x9	606	Tommy Stover - Incarcerated	Inmate Deposit	3715	10	0		0
1/15/20x9	607	Mary Morris - Incarcerated	Inmate Deposit	3716	14	0		0
1/15/20x9	118	Ollie Oliver	Bond	3717	75	0		0
1/16/20x9	608	William Hanger - Incarcerated	Inmate Deposit	3718	23	0		0
1/16/20x9		Commissary Fund	Inmate Purchase	3719	32	0		0
1/19/20x9		Commissary Fund	Inmate Purchase	3720	49	0		0
1/20/20x9	119	Marty Johnson	Deposit	3721	1,000	0		0
1/21/20x9	609	James Killinger - Incarcerated	Inmate Deposit	3722	5	0		0
1/24/20x9		Commissary Fund	Inmate Purchase	3723	43	0		0
1/27/20x9		Commissary Fund	Inmate Purchase	3724	35	0		0
1/28/20x9	610	David Cannit - Incarcerated	Inmate Deposit	3725	27	0		0
1/29/20x9	121	Webster Collins	Deposit	3726	2,550	0		0
1/29/20x9		Commissary Fund	Inmate Purchase	3727	30	0		0
1/31/20x9		Month to Date			81,591	6,500		2,025
1/31/20x9		Year to Date			81,591	6,500		2,025
		Balance as of 12/31/20x8			2,822			
		Current Months Receipts			81,591	6,500		2,025
		Deposits Applied (-)				(6,500)		
		Current Months Disb (-)			(63,999)			(2,025)
		Balance as of 1/31/20x9			<u>\$20,414</u>	<u>\$0</u>		<u>\$0</u>

NOTE: The Furtherance of Justice Fund is accounted for on a separate cashbook.

- (1) Best practice dictates that sperate cashbooks be held for each account so that the Sheriff can ensure that funds are not commingled and misappropriated.
- (2) Identifies cashbook page initial deposit was recorded. Not all page numbers referenced are included in this manual.
- (3) Identifies cashbook page initial deposit was applied to the puchase of the property for distribution. Not all page numbers referenced are included in this manual.

County Fees 2	Sheriff 3	Judgments and Sales 4	Taxes 5	Inmate Fund 6	Commissary Fund 7	Prisoner Return Fund 8	Sundries 9	Deposits Received 10	C.B./Page Deposit Applied (3)
\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	
0	0	0	0	0	0	0	0	1,000	40
0	0	0	0	0	0	0	0	3,000	40
50	0	0	0	0	0	0	0	0	
0	0	0	0	20	0	0	0	0	
0	0	0	0	5	0	0	0	0	
50	0	9,000	700	0	0	0	250	0	
30	0	15,520	4,000	0	0	0	200	0	
0	0	0	0	100	0	0	0	0	
0	0	0	0	15	0	0	0	0	
0	0	0	0	0	21	0	0	0	
0	0	0	0	10	0	0	0	0	
0	0	0	0	0	0	0	0	500	40
0	0	0	0	0	35	0	0	0	
0	0	0	0	50	0	0	0	0	
0	0	0	0	0	0	0	0	350	42
50	0	16,200	8,000	0	0	0	300	0	
0	0	0	0	0	0	0	0	2,000	42
25	0	2,500	3,000	0	0	0	150	0	42
0	0	0	0	0	42	0	0	0	
0	0	0	0	10	0	0	0	0	
0	0	0	0	14	0	0	0	0	
0	0	0	0	0	0	0	75	0	
0	0	0	0	23	0	0	0	0	
0	0	0	0	0	32	0	0	0	
0	0	0	0	0	49	0	0	0	
0	0	0	0	0	0	0	0	1,000	42
0	0	0	0	5	0	0	0	0	
0	0	0	0	0	43	0	0	0	
0	0	0	0	0	35	0	0	0	
0	0	0	0	27	0	0	0	0	
0	0	0	0	0	0	0	0	2,550	42
0	0	0	0	0	30	0	0	0	
205	0	43,220	15,700	279	287	15,000	975	10,400	
205	0	43,220	15,700	279	287	15,000	975	10,400	
205	0	43,220	15,700	279	287	15,000	975	10,400	
(205)	0	(43,220)	(15,700)	(401)	(173)	(1,300)	(975)	(6,500)	
\$0	\$0	\$0	\$0	\$178	\$136	\$13,700	\$0	\$6,400	

Combined Cashbook System

**General Cashbook
For January 20x9
Cash Disbursements (excluding Furtherance of Justice)**

Date	Case Number	Paid To	Purpose	Check Number	Amount Paid	Court Fees 1
1/2/20x9		County Treasurer				
	113	Willie Honda	Deed Fee	2510	\$50	\$50
1/2/20x9	111	County Treasurer	Taxes and Fees	2511	750	0
1/2/20x9	111	County Clerk of Courts	Fees	2512	1,000	1,000
1/2/20x9	111	Bill Gabby	Auctioneer	2513	250	0
1/2/20x9	111	Harry Walters Estate	Proceeds	2514	9,000	0
	111	Total Disbursed			11,000	1,000
1/5/20x9	97	County Treasurer	Taxes and Fees	2515	4,030	0
1/5/20x9	97	County Clerk of Courts	Fees	2516	250	250
1/5/20x9	97	Tom Bellows	Auctioneer	2517	200	0
1/5/20x9	97	Bank One	Proceeds	2518	15,520	0
	97	Total Disbursed			20,000	250
1/5/20x9	112	County Treasurer	Taxes and Fees	2519	8,050	0
1/5/20x9	112	County Clerk of Courts	Fees	2520	450	450
1/5/20x9	112	Tom Bellows	Auctioneer	2521	300	0
1/5/20x9	112	Bank One	Proceeds	2522	16,200	0
	112	Total Disbursed			25,000	450
1/5/20x9	100	Sgt. Harry Winkle	Advance	2523	975	0
1/7/20x9		Commissary Fund	Purchases	2524	21	0
1/8/20x9		County Auditor	Supplies	2525	35	0
1/9/20x9		Commissary Fund	Purchases	2526	35	0
1/12/20x9	222	Sgt. Tom Skooter	Advance	2527	350	0
1/14/20x9		Commissary Fund	Purchases	2528	42	0
1/15/20x9		County Auditor	Supplies	2529	40	0
1/16/20x9		Commissary Fund	Purchases	2530	32	0
1/18/20x9	600	Don Whitt	Released	2531	4	0
1/19/20x9		Commissary Fund	Purchases	2532	49	0
1/20/20x9	114	County Treasurer	Taxes and Fees	2533	3,025	0
1/20/20x9	114	County Clerk of Courts	Fees	2534	325	325
1/20/20x9	114	Bill Gabby	Auctioneer	2535	150	0
1/20/20x9	114	National Savings	Proceeds	2536	2,500	0
	114	Total Disbursed			6,000	325
1/20/20x9	118	Municipal Court Ollie Oliver	Bond	2537	75	0
1/20/20x9		Commissary Fund	Purchases	2538	43	0
1/20/20x9		County Auditor	Supplies	2539	98	0
1/20/20x9	603	Timothy Spademan	Released	2540	10	0
1/20/20x9		Commissary Fund	Purchases	2541	35	0
1/20/20x9		Commissary Fund	Purchases	2542	30	0
1/29/20x9	222	Sgt. Tom Skooter	Reimbursement	3728 (R)	(15)	0
1/29/20x9	100	Sgt. Harry Winkle	Reimbursement	3729 (R)	(25)	0
1/29/20x9	602	Allen Arrow	Released	2543	100	0
1/31/20x9		Month to Date			\$63,984	\$2,075
		Year to Date			<u>\$63,984</u>	<u>\$2,075</u>

County Fees 2	Sheriff 3	Judgments and Sales 4	Taxes 5	Inmate Fund 6	Commissary Fund 7	Prisoner Return Fund 8	Sundries 9
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	0	0	700	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	250
0	0	9,000	0	0	0	0	0
50	0	9,000	700	0	0	0	250
30	0	0	4,000	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	200
0	0	15,520	0	0	0	0	0
30	0	15,520	4,000	0	0	0	200
50	0	0	8,000	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	300
0	0	16,200	0	0	0	0	0
50	0	16,200	8,000	0	0	0	300
0	0	0	0	0	0	975	0
0	0	0	0	21	0	0	0
0	0	0	0	0	35	0	0
0	0	0	0	35	0	0	0
0	0	0	0	0	0	350	0
0	0	0	0	42	0	0	0
0	0	0	0	0	40	0	0
0	0	0	0	32	0	0	0
0	0	0	0	4	0	0	0
0	0	0	0	49	0	0	0
25	0	0	3,000	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	150
0	0	2,500	0	0	0	0	0
25	0	2,500	3,000	0	0	0	150
0	0	0	0	0	0	0	75
0	0	0	0	43	0	0	0
0	0	0	0	0	98	0	0
0	0	0	0	10	0	0	0
0	0	0	0	35	0	0	0
0	0	0	0	30	0	0	0
0	0	0	0	0	0	(15)	0
0	0	0	0	0	0	(25)	0
0	0	0	0	100	0	0	0
\$155	\$0	\$43,220	\$15,700	\$401	\$173	\$1,285	\$975
\$155	\$0	\$43,220	\$15,700	\$401	\$173	\$1,285	\$975

**Open Items List
General Cashbook**

<u>Ledger No</u>	<u>Page No</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>
89	25	\$100			\$100 *
90	25	50			50 *
95	25	250			250 *
97	25	2,000	\$2,000 *		
99	25	25			25 *
110	25	75			75 *

Balance as of 12/31/20x8	<u><u>\$2,500</u></u>
--------------------------	-----------------------

115	29 or 39	350	\$350 *
116	29 or 39	2,000	2,000 *
119	29 or 39	1,000	1,000 *
121	29 or 39	<u>2,550</u>	<u>2,550 *</u>

Deposits Received 1/20x9	5,900
Prior Month Balance	2,500
Deposits Applied (-)	<u>(2,000)</u>

Balance as of 1/31/20x9	<u><u>\$6,400</u></u>
-------------------------	-----------------------

122	31	1,000	1,000 *
124	31	200	200 *
127	31	1,000	1,000 *
132	31	600	600 *
134	31	<u>2,000</u>	<u>2,000 *</u>

Deposits Received 2/20x9	4,800
Prior Month Balance	6,400
Deposits Applied (-)	<u>(5,900)</u>

Balance as of 2/28/20x9	<u><u>\$5,300</u></u>
-------------------------	-----------------------

* Please note that the * denotes items that have been applied

NOTE: This example is to be used for the Individual and the Combined Cashbook Systems.

**Open Items List
Inmate Fund**

<u>Ledger No</u>	<u>Page No</u>	<u>December</u>	<u>January</u>	<u>February</u>
592	20	\$50	\$50 *	
593	20	48	48 *	
595	20	34	34 *	
596	20	10		\$10 *
597	20	15	15 *	
598	20	34	34 *	
599	20	<u>53</u>		53 *
Balance as of 12/31/20x8		\$244		
604	33		\$7	7 *
605	33		45	45 *
606	33		5	
607	33		10	10 *
608	33		20	
609	33		5	
610	33		<u>23</u>	
Outstanding Received 1/20x9			115	
Prior Ending Balance			244	
Amounts Applied (-)			<u>(181)</u>	
Balance as of 1/31/20x9			<u><u>\$178</u></u>	

Please note the * denotes items received in the prior month

NOTE: This example is to be used for the Individual and
the Combined Cashbook Systems.

Bank Reconciliation Summary (Excluding Furtherance of Justice) (1)
Individual Cashbook System

General Cashbook
For January 20x9

Ending Bank Balance per Fund

General Fund	\$7,317
Commissary Fund	150
Inmate Fund	253
Prisoner Return Fund	<u>13,800</u>
Total Depository Balance	21,520
Less - O/S Checks - General Fund	(917)
Less - O/S Checks - Commissary Fund	(14)
Less - O/S Checks - Inmate Fund	(75)
Less - O/S Checks - Prisoner Return Fund	<u>(100)</u>
	<u><u>\$20,414</u></u>
Cashbook Balance as of 1/31/20x9	<u><u>\$20,414</u></u>

Note: Individual bank reconciliations would be done for each checking account.

- (1) Best practice dictates that sperate cashbooks be held for each account so that the Sheriff can ensure that funds are not commingled and misappropriated.

**Bank Reconciliation (Excluding Furtherance of Justice)
Combined Cashbook System**

**General Cashbook
For January 20x9**

Ending Bank Balance	
General Account #123456789	<u>\$21,520</u>
Total Depository Balance	21,520
Less - O/S Checks	<u>(1,106)</u>
Adjusted Bank Balance	<u><u>\$20,414</u></u>
Cashbook Balance as of 1/31/20x9	<u><u>\$20,414</u></u>

PLEASE NOTE:

The following reports do not reflect the figures on the preceding cashbooks. These reports are provided for reference only and may not be inclusive as to what is to appear on the reports required in the Ohio Revised Code.

Annual Report of Fines and Costs

XYZ County Sheriff's Office For the Period Ending August 31, 20x9

Date	Fines Collected	Court Costs Collected	Total Collected
9/30/20x8	\$250	\$50	\$300
10/31/20x8	625	75	700
11/30/20x8	75	25	100
12/31/20x8	80	20	100
1/31/20x9	360	40	400
2/28/20x9	650	50	700
3/31/20x9	450	50	500
4/30/20x9	90	10	100
5/31/20x9	615	85	700
6/30/20x9	800	100	900
7/31/20x9	570	30	600
8/31/20x9	<u>250</u>	<u>50</u>	<u>300</u>
Totals	<u><u>\$4,815</u></u>	<u><u>\$585</u></u>	<u><u>\$5,400</u></u>

I _____, Sheriff of XYZ County,
do hereby certify that the amounts and totals shown in this report
are true and correct to the best of my knowledge and belief.

NOTE: This report must be submitted to the board of County
Commissioners by the first Monday in September.

Combined Annual Report

XYZ County Sheriff Department
(all funds except Furtherance of Justice)

Description	General Cashbook	Inmate Fund Cashbook	Commissary Fund Cashbook	Prisoner Return Fund Cashbook	Total
Receipts:					
Court Fees	\$15,500	\$0	\$0	\$0	\$15,500
County Fees	2,400	0	0	0	2,400
Sheriff	0	0	0	0	0
Judgment and Sales	755,000	0	0	0	755,000
Taxes	250,000	0	0	0	250,000
Sundries	12,000	0	0	0	12,000
Inmate Deposits	0	4,000	0	0	4,000
Inmate Sales	0	0	3,600	0	3,600
Reimbursements from County Auditor	0	0	0	0	0
Advances from County Auditor	0	0	0	15,000	15,000
Other (Specify)	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total Receipts	<u>\$1,034,900</u>	<u>\$4,000</u>	<u>\$3,600</u>	<u>\$15,000</u>	<u>\$1,057,500</u>
Expenditures:					
Court Fees	\$15,500	\$0	\$0	\$0	\$15,500
County Fees	2,400	0	0	0	2,400
Sheriff	0	0	0	0	0
Judgment and Sales	755,000	0	0	0	755,000
Taxes	250,000	0	0	0	250,000
Sundries	12,000	0	0	0	12,000
Inmate Withdrawals	0	400	0	0	400
Inmate Purchases	0	3,600	0	0	3,600
Commissary Purchases	0	0	3,600	0	3,600
Transporting Prisoners	0	0	0	12,000	12,000
County Treasury	0	0	0	3,000	3,000
Other (Specify)	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total Expenditures	<u>\$1,034,900</u>	<u>\$4,000</u>	<u>\$3,600</u>	<u>\$15,000</u>	<u>\$1,057,500</u>
Deposits Received (+)	125,000				125,000
Deposits Applied (-)	(120,000)				(120,000)

NOTE: This report is not required by the Ohio Revised Code but is useful since it provides additional information and control.

Furtherance of Justice Annual Report

**XYZ County Sheriff's Office
For the Year Ended December 31, 20x9**

<u>Description</u>	<u>Actual Receipts</u>	<u>Actual Expenditures</u>
Receipts:		
20x9 Allocation	\$15,000	
Expenditures:		
Narcotics and Vice Activity		\$10,345
Stolen Property Purchases		1,865
Canine Expenses		0
Training Expenses		0
Equipment Purchases		0
Other		0
Totals	<u>\$15,000</u>	<u>\$12,210</u>
Total Due to County Treasury	<u><u>\$2,790</u></u>	

NOTE: This report must be received by the County Auditor by the first Monday in January.

Annual Inventory Report

XYZ County Sheriff's Office For the Year Ended December 31, 20x9

Description	Assigned To	Assigned Number	Quantity on Hand	Year Put Into Service	Cost Per Item	Disposition of Property	
						Method Used To Dispose	Date Disposed
Casio - 101 Calculator	Office	543	1	20x7	\$90		
Casio - 101 Calculator	Office	544	1	20x8	110		
Slick u-212 Tri-Pod	Det. Brown	545	1	20x7	70		
Black Camcorder Case	Det. Luke	546	1	20x7	60		
Radio Shack Power Pack	Det. Murphy	547	1	20x8	40		
Sharp Calculator	Ch. Deputy	548	1	20x7	80		
Casio - 101 Calculator	Sheriff	549	1	20x8	130		
Minolta 7000 Auto Focus	Sheriff	550	1	20x8	400		
358 Winchester Revolver	Det. Brown	551	1	20x8	350		
358 Winchester Revolver	Det. Luke	552	1	20x8	350		
358 Winchester Revolver	Det. Murphy	553	1	20x8	350		
12 Gauge Remington Shotgun	Det. Brown	554	1	20x8	950		
20x8 Ford LTD			1	20x8	20,000		
20x8 Ford LTD			1	20x8	20,000		
20x8 Ford LTD			1	20x8	20,000		

I HEREBY CERTIFY THAT THE ATTACHED INVENTORY INFORMATION IS CORRECT.

Department Head: _____

Inventory Completed By: _____

NOTE: This report should be completed in triplicate by the second Monday in January. One copy should be filed with the County Auditor; one copy should be filed with the Clerk of County Commissioners; and one copy should be retained within the Sheriff's department.

Property Seized or Forfeited

(to be used for reports required by O.R.C. 2981.13 (D) and 3719.141)

Case Number	Date Custody Obtained	Property Description	Date of Disposition	Name of Person Who Received Property & Manner of Disposition	Proceeds
126	2/14/20x9	2 Kilos of Cocaine	6/25/20x9	John Smith -- Incinerated	\$0.00

FILING AGENCY:

Agency Name

Signature

Street Address

Title

City

State

Zip

Date

Telephone

Return form to:
 Bureau of Criminal Identification & Investigation
 Attn: Jennifer Dillion
 P. O. Box 365
 London, OH 43140
For inquiries, contact: (740) 845-2456

Disposition of Fees Report

**XYZ County Sheriff's Office
For the Period Ended December 31, 20x9**

<u>Date</u>	<u>Sheriff Fees</u>	<u>Xerox Copies</u>	<u>Sustenance of Prisoners</u>	<u>Dangerous Ordinance</u>	<u>Sundries</u>	<u>Monthly Totals</u>
1/31/20x9	\$2,000	\$200	\$3,000	\$0	\$150	\$5,350
2/28/20x9	3,000	200	100	0	100	3,400
3/31/20x9	1,000	200	300	0	100	1,600
4/30/20x9	1,000	150	4,000	50	500	5,700
5/31/20x9	3,000	200	1,000	0	500	4,700
6/30/20x9	2,000	250	150	0	100	2,500
7/31/20x9	500	200	2,000	0	50	2,750
8/31/20x9	1,000	200	100	0	150	1,450
9/30/20x9	2,000	300	150	20	100	2,570
10/31/20x9	2,000	300	5,000	80	0	7,380
11/30/20x9	2,500	300	1,000	0	20	3,820
12/31/20x9	<u>1,000</u>	<u>200</u>	<u>3,500</u>	<u>0</u>	<u>80</u>	<u>4,780</u>
Total Fees Paid	\$21,000	\$2,700	\$20,300	\$150	\$1,850	\$46,000
Unpaid Fees - 12/31/20x9	\$250	\$50	\$0	\$0	\$0	\$300

I _____, Sheriff of XYZ County,
do hereby certify that the amounts and totals shown in this report are
true and correct to the best of my knowledge and belief.

Proceeds From The Sale of Property

(To be used for report of receipts and expenditures required by O.R.C. 2981.11 (B)(2) and 3719.141)

Name and address of filing agency:

I. Receipts

a). Monies Deposited in Law Enforcement Trust Fund	<u>\$500.00</u>	
b). Proceeds From Sale of Real or Personal Property	<u></u>	
Total Received in Calendar Year		<u>\$500.00</u>

II. Expenditures

a). Investigations	<u>\$246.00</u>	
b). Prosecution	<u></u>	
c). Training	<u></u>	
d). Equipment	<u></u>	
e). Personnel	<u></u>	
f). Other*	<u></u>	
Total Expenditures in Calendar Year		<u>\$246.00</u>
Balance on Hand		<u>\$254.00</u>

Signature

Title

Date

* Explain on reverse side

Mandatory Drug Fines

(To be used for report of receipts and expenditures required by O.R.C. 2925.03)

Name and address of filing agency:

I. Receipts

a). Total Fines Received in Calendar Year \$283.00

II. Expenditures

a). Investigations \$250.00

b). Prosecution

c). Training

d). Equipment

e). Personnel

f). Other*

Total Expenditures in Calendar Year \$250.00

Balance on Hand \$33.00

Signature

Title

Date

* Explain on reverse side

Allowance for Prisoners Report

XYZ County Sheriff's Office For the Month of July 31, 20x9

<u>Date</u>	<u>Number of Inmates</u>	<u>Number of Meals Served</u>	<u>Food Costs</u>	<u>Medical Costs</u>	<u>Laundry Costs</u>	<u>Housing In Other Counties</u>	<u>Misc. Costs</u>	<u>Total Monthly Costs</u>
1/31/20x9	250	11,250	\$39,375	\$373	\$75	\$150	\$0	\$39,973
2/28/20x9	90	4,700	16,450	134	22	50	0	16,656
3/31/20x9	85	5,300	18,550	127	45	75	0	18,797
4/30/20x9	115	5,300	18,550	171	45	65	0	18,831
5/31/20x9	120	6,300	22,050	179	60	220	0	22,509
6/30/20x9	95	5,200	18,200	142	45	125	0	18,512
7/31/20x9	150	8,750	30,625	224	70	25	0	30,944
*8/31/20x9								
*9/30/20x9								
*10/31/20x9								
*11/30/20x9								
*12/31/20x9								
YTD Totals	<u>905</u>	<u>46,800</u>	<u>\$163,800</u>	<u>\$1,350</u>	<u>\$362</u>	<u>\$710</u>	<u>\$0</u>	<u>\$166,222</u>

* This example is for the month of July. Additional information should be entered at the end of each month.

NOTE: This report must be submitted to the Board of County Commissioners on the fifth day of each month for the prior month.

In addition, an annual report must be submitted to the Board of County Commissioners on or before the twenty-first day of June of each year to estimate the cost of operating the jail and feeding its inmates for the ensuing year.

Prisoner Return Monthly Report

XYZ County Sheriff's Office For the Month of July 31, 20x9

<u>Date</u>	<u>Case Number</u>	<u>Requesting Court</u>	<u>Type of Transportation</u>	<u>Person/Persons Transported</u>
7/12/20x9	8276-3	Common Pleas	Air	John Willis
7/13/20x9	1346-9	Municipal	Auto	Tom Henry
7/18/20x9	7832-5	Common Pleas	Auto	Martha Moore
7/22/20x9	3542-87	Common Pleas	Auto	Harold Miller
7/25/20x9	3368-0	Common Pleas	Air	Frank Thompson
7/28/20x9	9420-52	Common Pleas	Auto	Wilma Green
Total Prisoners Returned			6	
Officers Required			8	
Hours Required			65	
Prisoners Released to Other Dept.			2	
Total Extradition Trips			2	
Miles Flown			6,600	
Miles Driven			<u>550</u>	
Total Miles Traveled			7,150	
Total Expenses			\$3,045	

NOTE: This report is required to be submitted to the Board of County Commissioners on a monthly basis.

<u>Transporting Officer/Officers</u>	<u>Departure</u>	<u>Destination</u>	<u>Miles Traveled</u>	<u>Total Expenses</u>
T. Murphy/D. Brown	Port Columbus	Los Angeles, CA	4,000	\$2,000
H. Smith	Sheriffs' Office	State Penitentiary	250	115
R. Williams	Wyandot County	Sheriffs' Office	75	35
W. Phelps	Sheriffs' Office	Orient City	110	95
T. Murphy/D. Brown	Port Columbus	Tampa Bay, FL	2,600	700
B. Jackson	Franklin County	Sheriffs' Office	115	100

**Jail Register
Record of Prisoners**

XYZ County Sheriff's Office

Ledger Account No	Name and Alias	Social Security Number*	Address*
600	Don Whitt	xxx-xx-xxxx	123 Independence Ave., Delaware, OH
601	Wesson Smith (Magnum)	xxx-xx-xxxx	9876 Harvey Rd., Columbus, OH
602	Allen Arrow (Straight Arrow)	xxx-xx-xxxx	456 Wilson Rd., Columbus, OH
603	Timothy Spademan	xxx-xx-xxxx	789 E. 5th Ave., Columbus, OH
604	Harold Magnum	xxx-xx-xxxx	234 Parsons Ave., Columbus, OH
605	Franklin Tiller	xxx-xx-xxxx	1234 E. Livingston Ave., Columbus, OH
606	Tommy Stover (Russell)	xxx-xx-xxxx	5678 S. High St., Columbus, OH
607	Mary Morris	xxx-xx-xxxx	1111 Hudson St., Columbus, OH
608	William Hanger	xxx-xx-xxxx	5555 Olentangy River Rd., Delaware, OH
609	James Killinger	xxx-xx-xxxx	888 E. Long St., Columbus, OH
610	David Cannit	xxx-xx-xxxx	12345 Western Ave., Columbus, OH

* Should be documented in compliance with Ohio Administrative Code Section 5120:1-8-01

Telephone Number*	Sex M/F*	Race*	Height*	Weight*	Marital Status* M/S	Birthdate*
123-456-7890	M	Caucasian	6'2"	210	M	05/15/85
123-567-8901	M	African American	5'2"	180	M	11/23/90
123-678-9012	M	Caucasian	5'11"	190	M	06/15/89
123-789-0123	M	Mexican	6'3"	200	M	05/30/40
123-890-1234	M	African American	6'1"	205	S	02/29/88
123-901-2345	M	Caucasian	6'2"	195	S	03/25/71
123-012-3456	M	Caucasian	5'11"	250	S	01/28/91
123-123-4567	F	African American	5'4"	175	M	04/15/76
123-234-5678	M	African American	6'5"	275	S	11/08/43
123-345-6789	M	African American	6'1"	170	S	09/06/33
234-567-8911	M	Caucasian	5'9"	197	S	08/14/68

Jail Register
Record of Prisoners (continued)

XYZ County Sheriff's Office

<u>Ledger Account No</u>	<u>Name and Alias</u>	<u>Time and Date Received</u>	<u>Date Discharged</u>	<u>Character of Offense</u>
600	Don Whitt	1/3/20x9 3:00 am	1/18/20x9	DUI
601	Wesson Smith (Magnum)	1/3/20x9 7:08 am		Armed Robbery
602	Allen Arrow (Straight Arrow)	1/5/20x9 12:34 pm	1/31/20x9	Non-Support
603	Timothy Spademan	1/7/20x9 2:53 pm	1/25/20x9	Murder
604	Harold Magnum	1/8/20x9 7:05 am		Armed Robbery
605	Franklin Tiller	1/12/20x9 9:08 pm		Arson
606	Tommy Stover (Russell)	1/15/20x9 6:15 pm		DUI
607	Mary Morris	1/15/20x9 11:11 pm		Check Forgery
608	William Hanger	1/16/20x9 9:08 pm		Drug Trafficking
609	James Killinger	1/22/20x9 10:08 am		DUI
610	David Cannit	1/28/20x9 7:07 am		Drug Trafficking

* Should be documented in compliance with Ohio Administrative Code Section 5120:1-8-01

Committing Authority*	To Whom Released*	Emergency Contact*	Identifying Characteristic*
County Sheriff	Mary Whitt	Mary Whitt	3" scar on left cheek
County Sheriff		Donna Smith	None
County Sheriff	Williams County Sheriff	Arial Arrow	"Mom" tattoo on right arm
County Sheriff	Detective Williams/Orient City	Tina Spademan	None
County Sheriff		Donald Magnum	None
County Sheriff		Heidi Tiller	Missing toe on left foot
County Sheriff		Joan Stover	None
FBI		Frank Morris	None
FBI		Dorothy Hanger	None
County Sheriff		Mike Killinger	Cross tattoo under right eye
FBI		Tom Cannit	None

BULLETINS THAT REFERENCE SHERIFF OFFICE OPERATIONS

77-05	Furtherance of Justice and Commissary Funds Guidelines
81-07	Furtherance of Justice Fund ORC 325.12 and 325.071
86-01A	Commissary and Inmate Funds Accounting Procedures
86-12	Law Enforcement Fund - Proceeds From Sale of Contraband
86-16	Drug Law Enforcement Fund Collections
87-18	Drug Law Enforcement Fund Uses
88-18	Federal Law Enforcement Proceeds
90-07	Ohio Ethics Commission – Dealings with Vendors – Ohio Ethics Commission Advisory Opinion Number 90-001
90-23	Change in Effective Date of the Census – Pay Purposes
90-26	Law Enforcement Trust Fund and Drug Law Enforcement Fund – Various Agencies and Accounting
91-17	Law Enforcement Trust Fund (LETf) - Senate Bill Number 258
92-15	Attorney General Opinion: Proceeds from Sale of Contraband and Forfeited Monies
93-20	Proceeds from the Sale of Vehicles Ordered Criminally Forfeited
93-21	Immobilization of Vehicle Fee
97-01	Accounting Issues
97-11	Commissary Funds and Reimbursement of Prisoner Confinement Costs
97-14	Furtherance of Justice (FOJ) Fund Update
99-15	In-term Wage Increases for County Officials
04-03	Establishment of Concealed Handgun License Issuance Expense Fund

Summary of Bulletin 77-05

Furtherance of Justice and Commissary Funds Guidelines

Furtherance of Justice Fund:

1. Funds should not be used for expenditures which are specifically provided for in another section of the revised code.
2. Funds cannot be used for personal expenditures.
3. Document and itemize expenditures.
4. Prior approval for spending funds.

Commissary and Inmate Fund:

1. Two separate bank accounts should be kept. The inmate account is for the inmates' money. The commissary account is for all money the prison commissary takes in. A cashbook record should also be kept for the accounts. Reconciliation should be done monthly.
2. Any money an inmate receives shall be posted to an individual ledger card and the inmate or family member who gave the money shall be given a one part of a duplicate pre-numbered receipt.
3. Deposits should be made daily into the inmate account and a check should be cut taking the money from the inmate account and putting it into the commissary account for any supplies the inmates purchase.
4. Proper internal controls should be maintained.

Summary of Bulletin 81-07 (Supersedes 80-1)

Furtherance of Justice Fund ORC §§ 325.12 and 325.071

1. Monies in the Furtherance of Justice (FOJ) fund may be used for any expense incurred in the performance of official duties and in the furtherance of justice, unless authority to use other appropriated monies exist and that money is available. If the money is not currently available the FOJ fund may be used and then reimbursed when the proper fund has the money.
2. FOJ monies need not be requested in the regular budget.
3. An inventory of all property purchased with FOJ funds shall be maintained and filed with the clerk of the Board of County Commissioners and one copy with the county auditor in accordance with ORC § 305.18
4. If a confidential payment is made, and the Sheriff decides that release of the required documentation would be harmful in any way, then an affidavit shall be made. In this affidavit shall be the amount of the expenditure, a check number if one was used, and a general explanation of the transaction that took place. Once this is done, the Auditor will not ask to see the receipt, check, or any other details from the transaction, unless they feel the affidavit has been falsified.
5. The money in the imprest fund must be under the custody and control of a specific supervisory officer at all times and may only be used for certain expenditures when the bank is not open to cash checks.
6. A Purchase Order or Requisition may be used for undercover drug buys. Included should be the date and purpose of the use of the money.

Summary of Bulletin 86-01 (A)

Commissary and Inmate Funds Accounting Procedures

1. Money received should be posted to an individual inmate ledger card.
2. Money should be deposited daily into a checking account. On weekends, it should be put in a night deposit.
3. A duplicate receipt should be issued. Either the inmate or the person giving the money should be given the second copy.
4. Sales made in the commissary should be debited from the inmate's ledger card right away. Inmates should also use an order form when ordering items.
5. The ledger cards should always be kept current and should be reconciled monthly.
6. Proper internal control should be maintained over the receipt of money and the reconciliation of the accounts each day.
7. A cash book should be kept and balanced monthly with the depository account. The account should be reconciled monthly.
8. A commissary fund may be set up to record purchases and sales in the commissary.
9. A perpetual inventory shall be kept.
10. Money made from sales in the commissary shall be deposited in the County treasury monthly.
11. Any surpluses, which should be kept to a minimum, in the Commissary fund can be used to purchase equipment for the prisoner's benefit. Purchases must comply with County statutes.
12. Financial statements should be prepared monthly.

Summary of Bulletin 86-12

Law Enforcement Trust Fund - Proceeds from Sale of Contraband

Proceeds from Sales of Contraband under Ohio Revised Code § 2933.43 are to be used in the following order:

1. Payment for costs incurred in the forfeiture proceedings
2. Payment of the balance due on any security interest preserved in the property.
3. Payment of any costs incurred by the seizing agency in connection with the storage, maintenance, security and forfeiture of the property.
4. Given to the law enforcement trust fund of the political subdivision whose agency made the seizure.

Summary of Bulletin 86-16

Drug Law Enforcement Fund Collections

Pursuant to Ohio Revised Code § 2925.03:

1. Fines collected “shall be paid to the law enforcement agencies that were primarily responsible for or involved in making the arrest of, and in prosecuting, the offender.”
2. “Mandatory fines shall be used to subsidize each agency’s law enforcement efforts that pertain to drug offenses.”
3. Any additional fines shall be disbursed as otherwise provided by law.
4. The presiding Court shall decide which agencies shall participate in the distribution and how much money each shall receive. They also collect and account for all fines.
5. All money should be deposited in the manner provided by law.

Summary of Bulletin 87-18

Drug Law Enforcement Fund Uses

Money received under Ohio Revised Code § 2925.03 should be subject to the appropriation, budget, purchase order, certification, voucher, warrant, check writing and any other accounting controls to which all other public money is subject.

Money can be used for undercover drug law enforcement efforts. The drug law enforcement fund should be set up in accordance with guidelines established for Furtherance of Justice money.

Money in this fund can be made available to responsible officials on a voucher or purchase order with a warrant or check. The recommended procedure is to set up an imprest account for this fund and use that money whenever possible.

Summary of Bulletin 88-18

Federal Law Enforcement Proceeds

The Law Enforcement Trust Fund should be used for federal law enforcement monies received as a result of the law enforcement's participation in an arrest and seizure of Federal cases.

These proceeds are restricted and should be used only for law enforcement purposes.

Summary of Bulletin 90-07

Ohio Ethics Commission - Dealings with Vendors - Ohio Ethics Commission Advisory Opinion Number 90-001

Prohibits vendors who are doing or seeking to do business with an office, department, or agency of a political subdivision from promising or giving travel, meal, and lodging expenses incurred in inspecting and observing the vendor's product, even if they end up buying the product, pursuant to competitive bidding, to the officials and employees of the office, department, or agency.

Summary of Bulletin 90-23

Change in the Effective Date of the Census - Pay Purposes

County Officials whose pay is based on the Census and who merit pay raises based on population increases will receive the raises effective as of (or retroactive to) the date the Governor receives the completed basic population tabulations from the Secretary of Commerce.

County Officials of counties whose population declines enough to cause a compensation decrease will be governed by Ohio Revised Code § 325.22, which prohibits a compensation decrease during the remainder of the term of office due to a decline in the population of the County.

Summary of Bulletin 90-26

Law Enforcement Trust Fund and Drug Law Enforcement Fund - Various Agencies and Accounting

1. Ohio Revised Code § 2923.32(B)(6) states that the law enforcement agency that seizes the property must maintain an accurate record of the property and not identify the officer who seized the property. A report of all property must be filed by March 1 of the following year with the Attorney General.
2. Ohio Revised Code § 2933.43 states that the remaining proceeds, fines, and penalties that are paid to a law enforcement trust fund or that are deposited into the State highway patrol contraband, forfeiture, and other fund, the board of pharmacy drug law enforcement fund, or the peace officer training commission fund pursuant to division (D)(2)(c) of this section shall be allocated, used, and expended only in accordance with division (D)(1)(c) of section 2933.43 of the Revised Code, only in accordance with a written internal control policy adopted under division (D)(3) of that section, and if applicable, only in accordance with division (B) of section 4729.65 of the Revised Code.
3. Each Sheriff that receives money from a Law Enforcement Trust Fund shall prepare a report for each year. The report must contain all public financial information kept by the Sheriff.
4. Ohio Revised Code § 3719.11 states that the agency served by the peace officer who obtained a controlled substance may destroy the substance or send it to the Bureau of Criminal Identification and Investigation for destruction.
5. Ohio Revised Code § 3719.14 and 3719.141 state that peace officers may possess and sell a controlled substance in the performance of their official duties. Detailed receipts must be kept and internal controls over selling must be in place.

Summary of Bulletin 91-17

Law Enforcement Trust Fund (LETf) - Senate Bill Number 258

The County Sheriff needs to establish a LETf per Senate Bill 258. This fund will be completely under control of the Sheriff. This means that appropriations, purchase orders and other budgetary and accounting requirements of ORC Chapter 5705 do not apply.

1. Money received into this fund comes from sale of contraband after paying any costs associated with the sale.
2. A report must be filed with the County by January 31, verifying that the proceeds and forfeited moneys were expended only for statutorily authorized purposes and specifying the amounts.
3. At least 10 percent of the first \$100,000, and 20 percent of that over \$100,000 deposited, will be used in connection with Community Preventive Education Programs (CPEP's)
4. Money received pursuant to Federal Law must pay the moneys into the Office of the Clerk of the Court in the State where the seizure took place.
5. If the County has a Citizen's Reward Program, then 25 percent of proceeds of the sale of contraband must be put into this fund.

Summary of Bulletin 92-15

Attorney General Opinion: Proceeds from the Sale of Contraband and Forfeited Monies

County Sheriffs may deposit money from mandatory drug fines and proceeds from sales of contraband and forfeited money into interest bearing accounts. Interest earned on these accounts must be added to the sum and used for expenditures.

Summary of Bulletin 93-20

Proceeds from the Sale of Vehicles Ordered Criminally Forfeited

The vehicle may either be given to the law enforcement agency responsible for the seizure, or sold at public auction. If the vehicle is sold at a public auction, the proceeds are to be distributed as follows:

1. Costs incurred in connection with the seizure, storage and security of the vehicle.
2. Payment for the value of any legal right, title, or interest in the vehicle.
3. Up to \$1,000 to the agency responsible for the seizure of the vehicle.
4. Remaining money is to be distributed as follows:
 - a. Fifty percent to Reparation Fund of the State.
 - b. Twenty-five percent to the Drug Abuse Resistance Education Program Fund of the State.
 - c. Twenty-five percent to the Law Enforcement Trust Fund described in ORC § 2933.43.

Summary of Bulletin 93-21

Immobilization of Vehicle Fee

Per ORC § 4503.233 of the Ohio Revised Code, the registrar shall pay the immobilization fee to the law enforcement agency that employs the law enforcement officer who immobilizes the vehicle to reimburse the agency for the costs incurred in immobilizing the vehicle.

Summary of Bulletin 97-01

Accounting Issues

This bulletin addresses the following seven accounting procedures which arise regularly:

1. Establishing a New Fund,
2. Corrections and Adjustments
3. Repayment of Notes through the Debt Service Fund
4. Transfers
5. Refund of a Receipt
6. Reduction of an Expenditure
7. Amending Appropriations.

Summary of Bulletin 97-11

Commissary Funds and Reimbursement of Prisoner Confinement Costs

Sub. H.B. 480, effective October 16, 1996, expanded the costs a political subdivision can require prisoners to reimburse:

1. Prisoner Costs
 - a. Typical costs are food, clothing and shelter
 - b. Medical
 1. Maximum of 40 percent of the cost incurred by the facility
 2. For treatment at an offenders request, a reasonable fee may be charged, for not more than actual cost and a policy must be in place.
 - c. Personal Hygiene such as toothpaste, toothbrush, and feminine hygiene items
 - d. Up to 2 hours of overtime costs the Sheriff incurs related to the offender's trial.
 - e. Costs are to be the same for all at the facility
 - f. Felony Reimbursement may include
 1. Room and board; lesser of actual cost or \$60 per day
 2. Actual medical and dental
 3. Property damage by the inmate
2. Reimbursement Policy or Reimbursement Hearing
 - a. A judgment must be issued on the final cost
 - b. Payment schedule for reimbursement
 - c. Where the reimbursement should be made
 - d. A coordinator can be hired by the person in-charge at the Correctional Facility. This person had the ability to investigate financial status of all offenders. They may also collect money owed. After one year, a civil suit can be filed against the offender for the unreimbursed amount.
3. Allows for the hiring of civilian correctional officer in County jails to run commissaries
 - a. Staff can include a jail administrator; jail officer, including civilians; and other necessary employees
 - b. Staff quarters for female employees are no longer required.
4. Permits County jails to contract for food, medical and other services necessary for the care and welfare of the offenders.
5. Clarifies how the Sheriff's Furtherance of Justice fund is to be calculated at the County level.
6. Eliminates the \$.50 per day fee for housing neighboring counties' inmates, instead it is required to put down a weekly deposit equal to actual housing and feeding costs.
7. Commissary and Inmate Funds Accounting Policies and Procedures
 - a. Rules and Regulation should be adopted for the commissary
 - b. Accounts shall be established for each inmate
 - c. Medical expenses can be deducted automatically from the account, if money is available
 - d. Maintenance of proper documentation on all inmate sales

Summary of Bulletin 97-14

Furtherance of Justice (FOJ) Fund Update

Please see 81-7 for more information.

The dollar amount of the FOJ fund is fixed by statute, except for the following exceptions, to one-half the officer's salary. Donations cannot be received, funds cannot be transferred, and funds cannot be expended then later reimbursed. The two exceptions are:

1. The County Prosecutors appeal to the Common Pleas Court for an amount not to exceed \$10,000 for the investigation and prosecution of criminal activities if the FOJ funds are insufficient.
2. The Court, by statute, may order a fine or a portion of a fine distributed into the FOJ fund. A court order is required.

FOJ funds may be used for expenditures incurred in the performance of the officer's official duties and in the furtherance of justice. Some allowable expenditures are:

1. Mileage on a personal car used during official business.
2. Membership dues if related directly to the officer's official duties.
3. To pay for the cost of foreclosure proceedings.
4. To pay for the repair of private vehicles used in an emergency rescue mission.
5. To pay for meals, mementos and retirement gifts.
6. To pay for office equipment.

Summary of Bulletin 99-15

In-term Wage Increases for County Officials

Pursuant to Attorney General Opinion 99-033, a County Sheriff's salary may be increased, in-term, when the County's population increases. The increase must be documented by the federal decennial census, and when the increase occurs, the County Sheriff may lawfully receive the higher salary as provided for by the compensation schedule.

While a Sheriff's salary may be increased in-term if the decennial census shows an increase in the County's population, the salary cannot be decreased in-term if there is a decrease in the population. Ohio Revised Code § 325.22 prohibits an in-term decrease to a Sheriff's salary when the County population decreases.

Summary of Bulletin 04-03

Establishment of Concealed Handgun License Issuance Expense Fund

According to provisions prescribed in Ohio Revised Code § 311.42, each County is required to create a Concealed Handgun License Issuance Expense Fund. County Sheriffs are required to deposit all fees collected for the issuance of a license to those who wish to carry a concealed handgun into this Fund. The money will then be distributed in accordance with the guidelines established by the Ohio Peace Officer Training Commission. With approval from County Commissioners, County Sheriffs may spend any County portion of the fees to pay any costs incurred in issuing the license. For example, Ohio Revised Code § 311.42 allows County Sheriffs to charge personnel expenses and the costs of any handgun safety education program they offer to the Fund.

**ATTORNEY GENERAL OPINIONS AND COURT CASES THAT REFERENCES
SHERIFF OFFICE OPERATIONS**

08-031 Commissary Fund Profits

04-006 Commissary Fund Profits

00-031 Commissary Fund Profits

92-040 Law Enforcement Trust Fund

89-090 Mandatory Drug Fines

88-100 FOJ Expenditures

Stokes v. St. Paul Fire and marine Insurance Company (1987), 35 Ohio App. 3d 97.

82-006 FOJ Expenditures

79-27 FOJ Expenditures

72-122 FOJ Expenditures

33-1687 FOJ Expenditures

38-2959 FOJ Expenditures

State ex rel. Copeland v. State Medical Board (1923), 107 Ohio St. 20 – FOJ Expenditures

Summary of Attorney General Opinion 08-31 - Commissary Fund Profits

Profits from the commissary fund under [R.C. 341.25](#) may not be used to purchase prescription medications for persons incarcerated in the jail. In light of the established interpretation and application of the commissary provisions discussed above, it does not appear that prescription medications may be deemed to be “supplies ... for the benefit of persons incarcerated in the jail” that may be purchased with commissary fund profits under [R.C. 341.25](#). The county sheriff is given statutory responsibility for providing health care to jail inmates, and this responsibility includes the duty of providing necessary prescription medications. Commissary fund profits cannot properly be spent to fulfill the basic duty of operating a jail that meets statutory standards. Because commissary profits are intended to be used for supplemental benefits, rather than to fulfill statutory duties, they may not be used to purchase necessary prescription drugs for inmates.

Summary of Attorney General Opinion 04-06 - Commissary Fund Profits

[R.C. 341.25\(B\)](#) permits the County Sheriff's Office to expend profits from the commissary fund to pay a nonprofit agency to provide life skills training and education or treatment services for the benefit of inmates at the County Justice Center.

[R.C. 341.25\(B\)](#) permits the County Sheriff's Office to expend profits from the commissary fund to pay for the repair or purchase of refrigerators, washers and dryers, stoves, dishwashers, and related items only if the refrigerators, washers and dryers, stoves, dishwashers, or related items are provided for the benefit of persons incarcerated in the jail, or are provided for use in life skills training and education or treatment services for the benefit of persons incarcerated in the jail, and are not provided for purposes of the general operation of the County Justice Center.

Summary of Attorney General Opinion 00-31 - Commissary Fund Profits

Pursuant to [R.C. 341.25\(B\)](#), a county sheriff may spend profits from the county jail commissary fund to purchase hand-held radios to be used by corrections officers when supervising inmates outside the jail facility only if the sheriff reasonably determines that such radios are supplies and equipment for the benefit of persons incarcerated in the jail, or are used to provide life skills training and education or treatment services for the benefit of persons incarcerated in the jail.

Summary of Attorney General Opinion 92-040 – Law Enforcement Trust Fund

Based on the foregoing, it is my opinion, and you are hereby advised that moneys received pursuant to federal law that are deposited into a law enforcement trust fund created under R.C. 2933.43(D)(1)(c) are not subject to the disbursement provisions of R.C. 2933.43(D)(1)(c), but rather, pursuant to R.C. 2933.43(D)(4), these moneys are disbursed in accordance with the applicable federal law.

Summary of Attorney General Opinion 89-090 – Mandatory Drug Fines

A county prosecutor may expend mandatory drug fines, distributed pursuant to R.C. 2925.03(J), for those expenses determined by him to be consistent with the activities of his office that pertain to drug offenses. This determination must be reasonable and within the limitations set by statute.

The determination as to the most appropriate method of establishing an understanding or agreement between a county prosecutor and the law enforcement agencies within his jurisdiction for the sharing of mandatory drug fines imposed and collected pursuant to R.C. 2925.03, remains with such prosecutor and the law enforcement agencies within his jurisdiction. Any exercise of discretion must, however, be reasonable.

The Auditor of State has the discretion to determine whether the accounting method utilized by a county prosecutor for his furtherance of justice fund is an appropriate accounting procedure for mandatory drug fines disbursed to a county prosecutor, pursuant to R.C. 2925.03(J).

Mandatory drug fines collected under R.C. 2925.03 are excluded from the disbursement provisions of R.C. 3719.21.

Summary of Attorney General Opinions 88-100 & 82-006 - Furtherance of Justice Expenditures

Under R.C. 325.071, a county sheriff may expend FOJ funds for expenses, including meals for staff and retirement mementos, which are incurred by him in the performance of his official duties and which he determines are in the furtherance of justice. This determination must not be manifestly arbitrary or unreasonable.

Under [R.C. 307.01](#), the Board of County Commissioners must provide for the sheriff such office equipment as the board considers reasonably necessary for the proper and convenient conduct of the sheriff's office. It would appear, therefore, that the Board of County Commissioners must purchase the sheriff's office equipment. However, it is possible that the board would not consider the office equipment in question to be reasonably necessary. If so, the sheriff may purchase the equipment upon a determination that such purchase will aid the performance of his official duties and be in the furtherance of justice. As long as this determination is not arbitrary or unreasonable, the expenditure from the sheriff's furtherance of justice funds for office equipment is valid. See 1967 Op.Att'y Gen. No. 67-120 (the sheriff may use furtherance of justice funds for any purpose, including the purchase of law enforcement equipment, which is in furtherance of his responsibility to preserve justice). Again, this is a matter for the judgment of the officers involved, the Board of County Commissioners and county sheriff, rather than the Attorney General.

Summary of *Stokes v. St. Paul Fire and marine Insurance Company* (1987), 35 Ohio App. 3d 97 – Furtherance of Justice Expenditures

FOJ monies may be used as payment to settle a claim.

Summary of Attorney General Opinion 79-27 - Furtherance of Justice Expenditures

FOJ monies may be used to pay for the repair of private vehicles used in an emergency rescue operation.

Summary of Attorney General Opinion 72-122 - Furtherance of Justice Expenditures

FOJ monies may be used to pay for the costs of foreclosure proceeding.

Summary of Attorney General Opinion 33-1687 – FOJ Expenditures

FOJ monies may be used to reimburse for mileage on a personal car when the car is used for official business.

Summary of Attorney General Opinion 38-2959 – FOJ Expenditures

FOJ monies may be used to pay membership dues only if directly related to the performance of the officer's official duties.

Summary of State ex rel. Copeland v. State Medical Board, 107 Ohio St. 20, 140 N.E. 660, (1923) -Furtherance of Justice Proper Expenditures

The Court upheld the Sheriff's use of FOJ funds to pay expenses for police and sheriff's associations meetings and to settle the claim of an individual improperly held in the county jail.

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